Board of Governors of the Federal Reserve System

Instructions for Preparation of

Quarterly Savings and Loan Holding Company Report

Reporting Form FR 2320

Effective March 2012

INSTRUCTIONS FOR PREPARATION OF

Quarterly Savings and Loan Holding Company Report FR 2320

General Instructions

Who Must Report

Reporting Criteria

The *Quarterly Savings and Loan Holding Company Report* (FR 2320) must be filed by top-tier savings and loan holding companies exempt from initially filing Federal Reserve regulatory reports.

For tiered savings and loan holding companies. When savings and loan holding companies own or control, or are owned or controlled by, other savings and loan holding companies (i.e., are tiered savings and loan holding companies), only the top-tier savings and loan holding company must file the FR 2320 for the consolidated savings and loan holding company organization unless the top-tier savings and loan holding company is not required to submit this report. If a top-tier savings and loan holding company is not required to file the FR 2320, then a lower-tier savings and loan holding company must file the FR 2320. The lower-tier savings and loan holding company may be determined by the district Federal Reserve Bank. In addition, lower-tier savings and loan holding companies may voluntarily file the FR 2320 or may be required to file in addition to the top-tier savings and loan holding company for safety and soundness purposes.

Where to Submit the Report

Electronic Submission

Savings and loan holding companies must submit their completed FR 2320 electronically. Savings and loan holding companies should contact their district Federal Reserve Bank or go to www.frbservices.org/centralbank/reportingcentral/index.html for electronic submission procedures.

When to Submit the Report

The FR 2320 is required to be submitted as of March 31, June 30, September 30, and December 31.

If the savings and loan holding company has a quarter end other than a calendar quarter end, the savings and loan holding company may use data from the fiscal quarter ending within the reporting calendar quarter. For example, if the savings and loan holding company's **fiscal year end** is October, its fiscal quarter ends are January, April, July, and October. The savings and loan holding company should use its fiscal quarter ending January 31 for the March 31, April 30 for June 30, July 31 for September 30, and October 31 for December 31 of the FR 2320.

The submission date for a savings and loan holding company to file this report is 45 calendar days after the report date. The term "submission date" is defined as the date by which the Federal Reserve must receive the savings and loan holding company's FR 2320 report.

If the submission deadline falls on a weekend or holiday, the report must be received on the first business day after the Saturday, Sunday, or holiday. Earlier submission aids the Federal Reserve in reviewing and processing the report and is encouraged. No extensions of time for submitting reports are granted.

The FR 2320 is due by the end of the reporting day on the submission date (5:00 p.m. at each district Reserve Bank).

How to Prepare the Report

A. Applicability of GAAP, Accrual Basis, and Equity Method

Savings and loan holding companies are required to prepare and file the FR 2320 in accordance with generally accepted accounting principles (GAAP) as set forth

General Instructions

in the FASB Accounting Standards Codification and these instructions. (See instructions below for insurance savings and loan holding companies preparing financial statements under statutory accounting principles.)

Where it is appropriate under GAAP to consolidate one or more of the savings and loan holding company's subsidiaries (which may or may not include the savings association subsidiary), the amounts in the "Consolidated" column should reflect consolidation of those subsidiaries. The amounts in the "Parent Only" column must reflect the savings and loan holding company's investment in subsidiaries and the operations of those subsidiaries, under the equity method of accounting. Subsidiary operations, as a component of the investment account, would include dividends, earnings, and other activity updated on a quarterly basis. In the infrequent circumstance where it is not appropriate under GAAP to consolidate any of the savings and loan holding company's subsidiaries - such as a designated savings and loan holding company filing the FR 2320 that is a minority shareholder of the savings association and controls no other subsidiaries - the amounts in the "Consolidated" column should be left blank.

For insurance savings and loan holding companies: If the savings and loan holding company is an insurance company, and does not prepare financial statements for external use in conformity with GAAP, the institution may file data from financial statements prepared in conformity with statutory accounting principles in the "Parent Only" column. If periodic consolidated financial statements are prepared under GAAP - such as for annual reports to policyholders (i.e., public utilization) - data from these statements should be used in filing the FR 2320 in the appropriate "Consolidated" and "Parent Only" columns.

All reports shall be prepared in a consistent manner. The savings and loan holding company's financial records shall be maintained in such a manner and scope so as to ensure that the FR 2320 can be prepared and filed in accordance with these instructions and reflect a fair presentation of the savings and loan holding company's financial condition and results of operations. Savings and loan holding companies should retain workpapers and other records used in the preparation of these reports.

Accrual Basis Reporting

All reports must be prepared on an accrual basis. On the accrual basis, income is recognized at the time it is earned, not necessarily when it is received. Expenses are recognized as they are incurred, not necessarily when they are paid.

Equity Method of Accounting for Investments in Subsidiaries, Corporate Joint Ventures and Associated Companies

A savings and loan holding company in preparing its FR 2320 parent company only information (column A) shall account for all investments in subsidiaries, associated companies, and those corporate joint ventures over which the savings and loan holding company exercises significant influence according to the equity method of accounting, as prescribed by GAAP.

B. Report Form Captions and Instructional Detail

No caption on the report forms shall be changed in any way. An amount or a zero should be entered for all items except where the reporting savings and loan holding company cannot report a line item because of the nature of their organization. A zero should be entered whenever a parent company can participate in an activity, but does not, on the report date, have any outstanding balances.

Questions and requests for interpretations of matters appearing in any part of these instructions should be addressed to the appropriate Federal Reserve Bank (that is, the Federal Reserve Bank in the district where the savings and loan holding company submits this report).

C. Rounding

Savings and loan holding companies must report all dollar amounts in thousands, with the figures rounded to the nearest thousand. Items less than $500 will be reported as zero except for line item 4(a), columns A and B, "Common Stock Par Value." See instructions for line item 4(a) for details. Rounding could result in details not adding to their stated totals. However, in order to ensure consistent reporting, the rounded detail items should be adjusted so that totals and the sums of their components are identical.

D. Negative Entries

Except for the items listed below, negative entries are generally not appropriate on the FR 2320 and should not

General Instructions

be reported. Hence, assets with credit balances must be reported in liability items and liabilities with debit balances should be reported in asset items, as appropriate, and in accordance with these instructions. Items for which negative entries may be made include:

(1) Item 5(a), "Accumulated Other Comprehensive Income: Accumulated Gains (Losses) on Certain Securities."

(2) Item 5(b), "Accumulated Other Comprehensive Income: Gains (Losses) on Cash Flow Hedges."

(3) Item 5(c), "Accumulated Other Comprehensive Income: Other."

(4) Item 6, "Retained Earnings."

(5) Item 7(a), "Other Components of Equity: Total Holding Company Equity."

(6) Item 7(b), "Other Components of Equity: Noncontrolling Interests in Consolidated Subsidiaries."

(7) Item 8, "Total Equity."

(8) Item 10(a), "Net Income (Loss) Attributable to: Holding Company and Noncontrolling Interest."

(9) Item 10(b), "Net Income (Loss) Attributable to: Holding Company."

(10) Item 20, "Net Cash Flow from Operations Attributable to Holding Company."

When negative entries do occur in one or more of these items, they shall be recorded with a minus (-) sign rather than in parenthesis.

E. Confidentiality

The completed version of the FR 2320 is available to the public upon request on an individual basis with the exception of the three report items the Federal Reserve has determined to be confidential and protected from disclosure. However, a reporting savings and loan holding company may request confidential treatment for any of the remaining report items if the savings and loan holding company is of the opinion that disclosure of specific commercial or financial information in the report would likely result in substantial harm to its competitive position, or that disclosure of the submitted information would result in unwarranted invasion of personal privacy.

A request for confidential treatment must be submitted in

writing prior to the electronic submission of the report. The request must discuss in writing the justification for which confidentiality is requested and must demonstrate the specific nature of the harm that would result from public release of the information; merely stating that competitive harm would result or that information is personal is not sufficient.

Information, for which confidential treatment is requested, may subsequently be released by the Federal Reserve System if the Board of Governors determines that the disclosure of such information is in the public interest.

F. Verification and Signature

Verification. All addition and subtraction should be double-checked before reports are submitted. Totals and subtotals in supporting materials should be cross-checked to corresponding items elsewhere in the reports. Before a report is submitted, all amounts should be compared with the corresponding amounts in the previous report. If there are any unusual changes from the previous report, a brief explanation of the changes should be provided to the appropriate Federal Reserve Bank.

Signatures. The FR 2320 must be signed by the Chief Financial Officer of the savings and loan holding company (or by the individual performing this equivalent function). By signing page one of this report, the authorized officer acknowledges that any knowing and willful misrepresentation or omission of a material fact on this report constitutes fraud in the inducement and may subject the officer to legal sanctions provided by 18 USC 1001 and 1007.

Savings and loan holding companies must maintain in their files a manually signed and attested printout of the data submitted. Page one of the Reserve Bank-supplied, savings and loan holding company's software, or from the Federal Reserve's website report form should be used to fulfill the signature and attestation requirement and this page should be attached to the printout placed in the savings and loan holding company's files.

G. Amended Reports

The Federal Reserve may require the filing of amended FR 2320 if reports as previously submitted contain significant errors. In addition, a savings and loan holding company should file an amended report when internal or external auditors make audit adjustments that result in a

restatement of financial statements previously submitted to the Federal Reserve.

H. Organization of the Instruction Book

The instruction book is divided into two sections:

(1) The General Instructions describing overall reporting requirements.

(2) The Line Item Instructions for each section of the report.

Additional copies of this instruction book may be obtained from the Federal Reserve Bank in the district where reporting savings and loan holding company submits its FR 2320, or may be found on the Federal Reserve Board's public website (www.federalreserve.gov).

Quarterly Savings and Loan Holding Company Report
FR 2320

Line Item Instructions for Page One of the Report Form

Fiscal Year End

Enter the month of the holding company's current fiscal year-end for audited financial statement purposes. In some cases this may not correspond to the tax year-end.

Stock Exchange Ticker Symbol

List the symbol if the stock of the holding company is traded on a public exchange.

SEC File Number

If the holding company must file periodic securities disclosure documents with the Securities and Exchange Commission (SEC) pursuant to the Securities Exchange Act of 1934, report the SEC file number. Examples of disclosure documents are Form 10-K and Form 10-Q.

If the reporting holding company does not file periodic securities disclosure documents with the SEC but its parent or top-tier holding company does file, report the SEC file number of that parent or top-tier holding company.

Website Address

If one exists, report the Internet address of the reporting holding company or of the appropriate entity within the corporate structure where publicly available financial information is available.

Line Item Instructions for PARENT ONLY - Column A

The parent holding company is an entity within the corporate structure. Parent-only reporting reflects the activities of the holding company. The parent activities are often limited to ownership of subsidiaries, financing activities and administrative activities. The parent records investments in subsidiaries as an investment or under the equity method as prescribed by GAAP. On a parent-only basis, intra-group transactions are not eliminated.

Line Item 1, Column A: Total Assets

Report total assets on a parent only basis. Report details for components included in "Total Assets" in items 12(a) through 14, column A.

Line Item 2, Column A: Total Liabilities

Report total liabilities on a parent only basis. Report details for components included in "Total Liabilities" in items 15(a)(1) through 18, column A.

Equity:

Line Item 3, Column A: Perpetual Preferred Stock

Include:

(1) Preferred stock that the holding company has issued that is nonredeemable by the purchaser and that qualifies as equity capital under GAAP.

(2) Preferred stock convertible into common stock.

Report preferred stock net of issuance costs, premiums, and discounts. If the holding company issued preferred stock above par value, include the amount paid in excess of par with the par value.

Dividends on perpetual preferred stock reduce retained earnings when declared. Include them in line item 11, column A, "Dividends Declared Attributable to Holding Company."

Do not include:

(1) Redeemable preferred stock.

(2) Permanent preferred stock issued by a consolidated subsidiary.

Line Item Instructions

Line Item 3(a), Column A: Cumulative

Report permanent preferred stock where the stockholders are entitled to receive unpaid dividends before the payment of dividends on other classes of stock.

Line Item 3(b), Column A: Noncumulative

Report permanent preferred stock whose dividends do not accumulate if unpaid.

Common Stock:

Line Item 4(a), Column A: Par Value

Report the par value of all outstanding common stock - permanent, reserve, or guaranty stock - that the holding company has issued.

If the par value of common stock issued is less than $500, report ''1'' in this data field to indicate that it is not zero, and, if necessary, reduce the amount the holding company reports in line item 4(b), column A, ''Common Stock Paid in Excess of Par'' by one.

The holding company must reduce retained earnings at the time the holding company declares dividends on common stock. Report the reduction of retained earnings in line item 11, column A, ''Dividends Declared Attributable to Holding Company.''

Do not include deductions for:

(1) Stock the holding company reacquired - treasury stock. Report the amount as a negative, using a minus (-) sign, in line item 7, column A, ''Other Components of Equity.''

(2) Unallocated ESOP shares. Report the amount as a negative, using a minus (-) sign, in line item 7, column A, ''Other Components of Equity.''

Line Item 4(b), Column A: Paid in Excess of Par

Include:

(1) Amounts paid in excess of par value from the issuance of common stock for cash or nonmonetary assets. Deduct the costs of issuing common stock.

(2) Permanent capital contributions by the stockholders not related to the purchase of stock.

Do not include:

Paid-in capital from the issuance of preferred stock. Report this amount in line item 3(a) or 3(b), column A.

Accumulated Other Comprehensive Income:

Line Item 5(a), Column A: Accumulated Gains (Losses) on Certain Securities

Report accumulated gains (losses), net of taxes, on securities and on certain nonsecurity financial instruments, classified as available-for-sale (AFS).

Gains and losses reported here are not reported in the statement of operations until the asset is sold, or an other-than-temporary impairment loss is recognized, or this amount is amortized in accordance with the following paragraph.

Include the unamortized amount of the gain or loss at the date of transfer of debt securities transferred from AFS to held-to-maturity (HTM). Continue to report this gain or loss in this line item until it is completely amortized over the remaining life of the security as an adjustment of yield in the same manner as a discount or premium.

In addition, report on this line the amount of the other-than-temporary impairment on AFS and HTM debt securities that is related to all factors other than credit, where that amount is appropriately recognized in other comprehensive income.

Report this data field as negative, using a minus (-) sign, when the holding company's unrealized losses exceed unrealized gains.

Line Item 5(b), Column A: Gains (Losses) on Cash Flow Hedges

Report the accumulated fair value gain or loss, net of taxes, on cash flow hedges.

Line Item 5(c), Column A: Other

Report any accumulated other comprehensive income not included in line items 5(a) or 5(b), column A.

Include:

(1) Any minimum pension liability adjustment.

(2) Cumulative foreign currency translation adjustments and qualifying foreign currency transaction gains and losses, net of taxes.

(3) Any other items of accumulated other comprehensive income not reported in other ''Accumulated Other Comprehensive Income'' line items.

Line Item Instructions

Line Item 6, Column A: Retained Earnings

Retained earnings consists of the holding company's accumulated net income, less distributions to shareholders, and certain accounting adjustments.

Line Item 7, Column A: Other Components of Equity

Report amounts reported under GAAP as separate components of equity. In most cases the amounts in this data field will be negative, as these items typically reduce equity capital. Report a negative amount with a minus (-) sign.

Include:

(1) Treasury stock.

(2) Unearned employee stock ownership plan (ESOP) shares, when such reporting is required under GAAP.

Line Item 8, Column A: Total Equity

The Internet Electronic Submission (IESUB) software will compute this line as the sum of line items 3(a), 3(b), 4(a), 4(b), 5(a), 5(b), 5(c), 6 and 7, column A.

Generally, parent only "Total Equity" should be equal to consolidated "Total Equity" (line item 8, column B), less any amount reported on line item 7(b), column B, "Noncontrolling Interests in Consolidated Subsidiaries."

Line Item 9, Column A: Total Liabilities and Equity

The Internet Electronic Submission (IESUB) software will compute this line as the sum of line items 2 and 8, column A. This amount should equal the amount in line item 1, column A.

Line Item 10(b), Column A: Net Income (Loss) Attributable to: Holding Company

Report the holding company's net income or loss. Include the parent holding company's proportionate share of any savings association subsidiary's income or loss. The amount reported on this line is comprised of the amounts reported in line items 19(c), 19(e), and 19(f), column A.

Line Item 11, Column A: Dividends Declared Attributable to Holding Company

Report the cash and noncash dividends declared on preferred and common stock reported in line items 3(a), 3(b), 4(a), and 4(b), column A.

Included in Total Assets:

Line Item 12(a), Column A: Cash, Deposits, and Investment Securities

Report the total amount of cash, including deposits with financial institutions, and investment securities.

Do not include the holding company's investments in subsidiaries. Report such amounts in line item 12(c)(1) and 12(c)(2), column A.

Receivable from Subsidiaries:

Line Item 12(b)(1), Column A: Savings Association

Report the holding company's receivable from savings association subsidiaries, which is sometimes referred to as "advances to" or "due from." Include certain ESOP borrowings reflected on the savings association's books that are reported as receivables on a parent only basis.

Line Item 12(b)(2), Column A: Other Subsidiaries

Report the holding company's receivable from subsidiaries other than savings association subsidiaries, which is sometimes referred to as "advances to" or "due from."

Investments in Subsidiaries:

Line Item 12(c)(1), Column A: Savings Association

Report the holding company's direct investment in savings association subsidiaries in a manner that reflects the equity method of accounting. In most cases, if the savings association subsidiaries are wholly owned, this line should equal the savings association's equity capital on Schedule RC, line 28 of the Call Report.

Report zero if this holding company is not the direct owner of the savings association.

Line Item 12(c)(2), Column A: Other Subsidiaries

Report the holding company's investment in subsidiaries other than savings association subsidiaries in a manner that reflects the equity method of accounting. If this holding company is not the direct owner of the savings

Line Item Instructions

association, report the holding company's investments in one or more of the mid-tier holding companies.

Intangible Assets:

Line Item 13(a), Column A: Mortgage Servicing Assets

Report the carrying amount of mortgage servicing assets.

Line Item 13(b), Column A: Nonmortgage Servicing Assets and Other

Report the balance of the parent's nonmortgage servicing assets and other intangible assets.

Include on this line intangible assets such as the following:

(1) Goodwill.

(2) Customer relationships and customer lists, including core deposit premiums.

(3) Employment agreements.

(4) Non-compete agreements.

(5) Lease agreements.

(6) Computer software costs.

Line Item 14, Column A: Deferred Policy Acquisition Costs

Report deferred policy acquisition costs incurred by insurance companies. Deferred policy acquisition costs include variable acquisition costs such as commissions and underwriting and policy issuance expenses related to both new and renewal insurance policies and annuities.

Line Item 15, Column A: Included in Total Liabilities (Excluding Deposits) Payable to Subsidiaries

Borrowings, as the term is used here, means short-term or long-term debt, negotiated with specified terms, usually including interest rates and repayment dates. Borrowings exclude deposits and transactional liabilities, such as accounts payable, income taxes payable, and accrued liabilities.

Savings Association Subsidiaries:

Line Item 15(a)(1), Column A: Transactional

Report the holding company's payable to savings association subsidiaries, which is sometimes referred to as "advances from" or "due to." Do not include amounts reported in line item 15(a)(2), column A.

Line Item 15(a)(2), Column A: Debt

Report the amount of borrowings the holding company owes to the reporting savings association. Do not include amounts reported in line item 15(a)(1), column A.

Other Subsidiaries:

Line Item 15(b)(1), Column A: Transactional

Report the holding company's payable to subsidiaries other than savings association subsidiaries, which is sometimes referred to as "advances from" or "due to." Do not include amounts reported in line item 15(b)(2), column A.

Line Item 15(b)(2), Column A: Debt

Report the balance of the holding company's borrowings from its subsidiaries other than savings association subsidiaries. Do not include amounts reported in line items 15(b)(1) and 16, column A.

Line Item 16, Column A: Trust Preferred Instruments

Trust preferred securities are typically issued to third party investors by a wholly owned trust of the holding company. The holding company typically borrows from the trust substantially all the net proceeds from issuance of the trust preferred securities. For parent only reporting, report the balance of the holding company's borrowings from the trust that issued the trust preferred securities.

In most cases, the holding company's financial statements do not reflect consolidation of the financial statements of the trust that issued the trust preferred securities. Accordingly, the amount reported in column A of this item should be equal to the amount reported in column B of this item. If the trust is consolidated, report in column B of this item the balance of the trust preferred instruments.

Line Item Instructions

Line Item 17, Column A: Other Debt Maturing in 12 Months or Less

Report all borrowings, excluding deposits, payable to subsidiaries, and trust preferred instruments that the holding company would classify as current liabilities if the holding company were to present a classified balance sheet. Include such borrowings that, within the next 12 months, either (1) contractually mature; (2) are callable at the option of the lender; or (3) otherwise become due and payable.

Callable, as the term is used here, refers to an option by the lender to require repayment of the borrowing before its contractual maturity.

A *classified balance sheet* is one that includes subtotals for current assets and current liabilities. Most savings association holding companies do not present a classified balance sheet. However, for purposes of line item 17, columns A and B, and line item 18, columns A and B, classify all borrowings as either current or noncurrent.

Example: A holding company's borrowings, on a consolidated basis, include a FHLBank advance where the contractual maturity date is beyond the next 12 months. However, beginning on a date within the next 12 months, the FHLBank may exercise its option to require immediate repayment of the advance. The holding company should include that advance in line item 17, columns A and B.

Line Item 18, Column A: Other Debt Maturing in More Than 12 Months

Report all borrowings (other than payables to subsidiaries and trust preferred securities) except:

(1) Debt maturing in 12 months or less reported in line item 17, columns A and B.

(2) Deposit and escrow liabilities held by the holding company or any other subsidiary depository institution.

Reflected in Net Income:

Line Item 19(a), Column A: Interest Income

Report interest income on all interest-bearing assets, including those assets reported in line items 12(a), 12(b)(1), and 12(b)(2), column A.

Line Item 19(b), Column A: Dividends

As stated in the General Instructions to the FR 2320, the amounts in the "Parent Only" column should reflect the holding company's investment in subsidiaries, and the operations of those subsidiaries, under the equity method of accounting. Consistent with those instructions, the holding company's net income on a "Parent Only" basis, as reported in line item 10(b), column A, should reflect the holding company's equity in net income or loss of its subsidiaries. Typically, such income or loss is presented as two separate components:

(1) Dividends from subsidiaries - that is, the distributed component, and

(2) Equity in undistributed income or loss of subsidiaries.

Accordingly, report in line items 19(b)(1) and 19(b)(2) the dividends from subsidiaries component of the holding company's equity in net income or loss of its directly owned subsidiaries.

For example, assume that the holding company's equity in the net income of its savings association subsidiary is $10 million; and that dividends declared by, and received from, the subsidiary are $3 million. The holding company's net income on a parent only basis reported in line item 10(b), column A, "Net Income (Loss) Attributable to Holding Company," would include the $10 million. The holding company would report the $3 million in line item 19(b)(1), column A. Note that the holding company's $7 million ($10 million - $3 million) undistributed income component of its equity in income of the savings association subsidiary would not be reported separately in the FR 2320.

Line Item 19(b)(1), Column A: From Savings Association Subsidiaries

Report dividends from savings association subsidiaries in which the holding company has direct ownership. Such dividends should be recognized by the holding company under the equity method of accounting.

Line Item 19(b)(2), Column A: From Other Subsidiaries

Report dividends from all other subsidiaries than savings association subsidiaries recognized by the holding company under the equity method of accounting.

Line Item Instructions

Line Item 19(c), Column A: Total Income

Report the holding company's total income from all sources, including the amounts reported in line items 19(a), 19(b)(1), and 19(b)(2), column A.

Interest Expense:

Line Item 19(d)(1), Column A: Trust Preferred Instruments

Report interest expense from borrowings from the trust that issued the trust preferred instruments.

Line Item 19(d)(2), Column A: All Other Debt

Report interest expense, *excluding* interest expense on trust-preferred instruments and on deposit and escrow liabilities held by a subsidiary depository institution.

Line Item 19(e), Column A: Total Expenses

Report the holding company's total expenses from all sources, including the amounts reported in line items 19(d)(1) and 19(d)(2).

Line Item 19(f), Column A: Total Income Taxes

Report the holding company's provision for current and deferred income taxes, determined in accordance with GAAP.

Line Item 20, Column A: Net Cash Flow From Operations Attributable to Holding Company

Report the net increase or decrease in cash and cash equivalents from operating activities, as it would appear in a statement of cash flows prepared in accordance with GAAP. **Do not include** any change in cash and cash equivalents from investing and financing activities.

Line Item Instructions for CONSOLIDATED - Column B

Prepare the consolidated amounts in the FR 2320 in accordance with GAAP unless specifically stated otherwise. All data is reported as of the end of the quarter, or in the case of income, expense, and other activity data, for the period of one calendar quarter. Report subsidiaries that are not GAAP-consolidated subsidiaries using the equity method of accounting.

Line Item 1, Column B: Total Assets

Report total consolidated assets. Report details for components included in "Total Assets" in line items 12 through 14, column B.

Line Item 2, Column B: Total Liabilities

Report total consolidated liabilities. Report details for components included in "Total Liabilities" in line items 16 through 18, column B.

Equity:

Line Item 3, Column B: Perpetual Preferred Stock

Include:

(1) Preferred stock that the holding company has issued that is nonredeemable by the purchaser and that qualifies as equity capital under GAAP.

(2) Preferred stock convertible into common stock.

Report preferred stock net of issuance costs, premiums, and discounts. If the holding company issued preferred stock above par value, include the amount paid in excess of par with the par value.

Dividends on perpetual preferred stock reduce retained earnings when declared. Include them in line item 11, column B, "Dividends Declared Attributable to Holding Company."

Do not include:

(1) Redeemable preferred stock.

(2) Permanent preferred stock issued by a consolidated subsidiary.

Line Item 3(a), Column B: Cumulative

Report permanent preferred stock where the stockholders are entitled to receive unpaid dividends before the payment of dividends on other classes of stock.

Line Item 3(b), Column B: Noncumulative

Report permanent preferred stock whose dividends do not accumulate if unpaid.

Line Item Instructions

Common Stock:

Line Item 4(a), Column B: Par Value

Report the par value of all outstanding common stock - permanent, reserve, or guaranty stock - that the holding company has issued.

If the par value of common stock issued is less than $500, report ''1'' in this data field to indicate that it is not zero, and, if necessary, reduce the amount reported in line item 4(b), column B by one.

The holding company must reduce retained earnings at the time that the holding company declares dividends on common stock. Report the reduction of retained earnings in line item 11, column B, ''Dividends Declared Attributable to Holding Company.''

Do not include deductions for:

(1) Stock the holding company reacquired - treasury stock. Report as a negative, using a minus (-) sign, in line item 7, column B, ''Other Components of Equity.''

(2) Unallocated ESOP shares. Report as a negative, using a minus (-) sign, in line item 7, column B, ''Other Components of Equity.''

Line Item 4(b), Column B: Paid in Excess of Par

Include:

(1) Amounts paid in excess of par value from the issuance of common stock for cash or nonmonetary assets. Deduct the costs of issuing common stock.

(2) Permanent capital contributions by the stockholders not related to the purchase of stock.

Do not include:

Paid-in capital from the issuance of preferred stock. Report in line items 3(a) or 3(b), column B, ''Perpetual Preferred Stock.''

Accumulated Other Comprehensive Income:

Line Item 5(a), Column B: Accumulated Gains (Losses) on Certain Securities

Report accumulated gains (losses), net of taxes, on securities and on certain nonsecurity financial instruments, classified as available-for-sale (AFS).

Gains and losses reported here are not reported in the statement of operations until the asset is sold, or an other-than-temporary impairment loss is recognized, or this amount is amortized in accordance with the following paragraph.

Include the unamortized amount of the gain or loss at the date of transfer of debt securities transferred from AFS to held-to-maturity (HTM). Continue to report this gain or loss on this line until it is completely amortized over the remaining life of the security as an adjustment of yield in the same manner as a discount or premium.

In addition, report on this line the amount of the other-than-temporary impairment on AFS and HTM debt securities that is related to all factors other than credit, where that amount is appropriately recognized in other comprehensive income.

Report this data field as negative, using a minus (-) sign, when the holding company's unrealized losses exceed unrealized gains.

Line Item 5(b), Column B: Gains (Losses) on Cash Flow Hedges

Report the accumulated fair value gain or loss, net of taxes, on cash flow hedges.

Line Item 5(c), Column B: Other

Report any accumulated other comprehensive income not included in line items 5(a) or 5(b), column B.

Include:

(1) Any minimum pension liability.

(2) Cumulative foreign currency translation adjustments and qualifying foreign currency transaction gains and losses, net of applicable income taxes.

(3) Any other items of accumulated other comprehensive income not reported in other Accumulated Other Comprehensive Income line items.

Line Item 6, Column B: Retained Earnings

Retained earnings consists of the holding company's accumulated net income, less distributions to shareholders, and certain accounting adjustments.

Line Item 7, Column B: Other Components of Equity

Report amounts reported under GAAP as separate components of equity. In most cases the amounts in this data

Line Item Instructions

field will be negative, as these items typically reduce equity capital. Report a negative amount with a minus (-) sign.

Include:

(1) Treasury stock.

(2) Unearned employee stock ownership plan (ESOP) shares.

Line Item 7(a), Column B: Total Holding Company Equity

The Internet Electronic Submission (IESUB) software will compute this line as the sum of line items 3(a), 3(b), 4(a), 4(b), 5(a), 5(b), 5(c), 6, and 7, column B.

This subtotal excludes noncontrolling interests in consolidated subsidiaries.

Line Item 7(b), Column B: Noncontrolling Interests in Consolidated Subsidiaries

Include:

(1) Common and perpetual preferred stock issued by the holding company's consolidated subsidiaries to third parties that constitute a noncontrolling interest.

For any net income or loss attributable to a noncontrolling interest in a consolidated subsidiary, see the instructions for line item 10(b), column B, "Net Income (Loss) Attributable to Holding Company."

Do not include:

(1) Mandatorily redeemable preferred stock that must be classified as a liability under GAAP. Report this amount in line item 2, column B, "Total Liabilities."

(2) Redeemable and perpetual preferred stock that was issued by consolidated subsidiaries and is owned by the holding company or its other subsidiaries as an investment asset. When making consolidating entries, eliminate the preferred stock of the consolidated subsidiary.

Line Item 8, Column B: Total Equity

The Internet Electronic Submission (IESUB) software will compute this line as the sum of line items 7(a) and 7(b), column B.

Generally, consolidated "Total Equity" should be equal to parent only "Total Equity" in line item 8, column A,

plus "Noncontrolling Interests in Consolidated Subsidiaries" in line item 7(b), column B.

Line Item 9, Column B: Total Liabilities and Equity

The Internet Electronic Submission (IESUB) software will compute this line as the sum of line items 2 and 8, column B. This amount should equal that in line item 1, column B.

Line Item 10(a), Column B: Net Income (Loss) Attributable to Holding Company and Noncontrolling Interests

Report net income or loss on a consolidated basis, including the net income or loss attributable to noncontrolling interests in consolidated subsidiaries. The amount reported on this line is comprised of the amounts reported in line items 19(c), 19(e), and 19(f), column B.

Line Item 10(b), Column B: Net Income (Loss) Attributable to Holding Company

Report net income or loss on a consolidated basis attributable to the holding company only; that is, without regard to the net income or loss attributable to noncontrolling interests in consolidated subsidiaries.

Line Item 11, Column B: Dividends Declared Attributable to Holding Company

Report the cash and noncash dividends declared on preferred and common stock reported in line items 3(a), 3(b), 4(a), and 4(b), column B, which are attributable to the holding company. **Do not** include dividends attributable to noncontrolling interests in consolidated subsidiaries.

Included in Total Assets:

Line Item 12(a), Column B: Cash, Deposits, and Investment Securities

Report the total amount of cash, including deposits with financial institutions, and investment securities.

Do not include the holding company's investments in consolidated subsidiaries, as such amounts should be eliminated in consolidation.

Line Item Instructions

Intangible Assets:

Line Item 13(a), Column B: Mortgage Servicing Assets

Report the carrying amount of mortgage servicing assets.

Line Item 13(b), Column B: Nonmortgage Servicing Assets and Other

Report the balance of the total consolidated nonmortgage servicing assets and other intangible assets. See line item 13(b), column A, for further explanation.

Line Item 14, Column B: Deferred Policy Acquisition Costs

Report deferred policy acquisition costs incurred by insurance companies. Deferred policy acquisition costs include variable acquisition costs such as commissions and underwriting and policy issuance expenses related to both new and renewal insurance policies and annuities.

Line Item 16, Column B: Trust Preferred Instruments

Where the holding company's financial statements reflect consolidation of the financial statements of the trust that issued the trust preferred securities, report the balance of the trust preferred securities - not the balance of the holding company's borrowings from the trust. Where the trust's financial statements are consolidated with those of the holding company, the holding company's borrowings from the trust are eliminated in consolidation. Refer to line items 16, column A, for additional information on reporting of Trust Preferred Instruments. In most cases, the holding company's financial statements do not reflect consolidation of the financial statements of the trust. Accordingly, report the balance of the holding company borrowings from the trust.

Line Item 17, Column B: Other Debt Maturing in 12 Months or Less

Report all other borrowings (on a consolidated basis), excluding deposits, trust preferred instruments and inter-company borrowings not eliminated in consolidation, that will mature in 12 months or less. If a direct savings association ownership by the parent exists, then this line should include the proportionate ownership of FHLB advances, repurchase agreements, and most of the items that would meet the definition of borrowings as reported on Schedule RC of the Call Report at the savings

association level. Intercompany accounts between all entities included in this consolidation should be eliminated. See line item 17, column A, for further explanation.

Line Item 18, Column B: Other Debt Maturing in More than 12 Months

Report other borrowings (on a consolidated basis), that will mature in more than 12 months. If a direct savings association ownership by the parent exists, then this line should include the proportionate ownership of FHLB advances, repurchase agreements, and most of the items that would meet the definition of borrowings as reported on Schedule RC of the Call Report at the savings association level. Intercompany accounts between all entities included in this consolidation should be eliminated. See line item 18, column A, for further explanation.

Reflected in Net Income:

Line Item 19(a), Column B: Interest Income

Report interest income on all interest-bearing assets, including those assets reported in line item 12(a), column B.

Line Item 19(c), Column B: Total Income

Report the holding company's total income from all sources, including the amount reported in line item 19(a), column B.

Interest Expense

Line Item 19(d)(1), Column B: Trust Preferred Instruments

Where the holding company's financial statements do not reflect consolidation of the financial statements of the trust that issued the trust preferred instruments, report interest expense on the borrowings from the trust that issued the trust preferred instruments. (In this case, line item 16, column A, and line item 16, column B, will be equal). If the trust is consolidated, report in line item 19(d)(1), column B, the dividends paid on the trust preferred instruments. (When the financial statements of the trust are consolidated with those of the holding company, the interest expense on the holding company's borrowings from the trust is eliminated in consolidation.)

Line Item Instructions

Line Item 19(d)(2), Column B: All Other Debt

Report interest expense, *excluding* interest expense on trust preferred instruments reported in line item 19(d)(1), column B.

Line Item 19(e), Column B: Total Expenses

Report the holding company's total expenses from all sources, including the amounts reported in line items 19(d)(1) and 19(d)(2), column B.

Line Item 19(f), Column B: Total Income Taxes

Report the holding company's provision for current and deferred income taxes on a consolidated basis, determined in accordance with GAAP.

Cash Flow:

Line Item 20, Column B: Net Cash Flow from Operations Attributable to Holding Company

Report the net increase or decrease in cash and cash equivalents from operating activities, as it would appear in a statement of cash flows prepared in accordance with GAAP. **Do not include** any change in cash and cash equivalents from investing and financing activities, or from operating activities attributable to noncontrolling interests.

Line Item Instructions for Supplemental Questions (Line items 24, 25, and 26 are for the confidential use of the Federal Reserve)

Answer Supplemental Questions (line items 21 through 30(e)) for each designated holding company and its subsidiaries for activities that occurred during the quarter. Line items 21 through 29 require either a *Yes* or *No* answer - enter "1" for *Yes*, "0" for *No*. Line items 30(a) through 30(e) may be left blank if not applicable.

For purposes of the Supplemental Questions only (line items 21 through 29):

A *subsidiary* means any company which is owned or controlled directly or indirectly by a person, and includes any service corporation owned in whole or in part by a savings association, or a subsidiary of such service corporation. As the terms are used here, a "subsidiary" may be a company whose assets and liabilities are not consolidated with those of the holding company, and a "person" is an individual or company.

A *significant subsidiary* is a subsidiary that meets any of the following criteria:

- Accounts for five percent or more of the consolidated assets of the holding company

- Accounts for five percent or more of the consolidated gross revenue of the holding company

- Engages in transactions with the savings association as described in Regulation W (12 CFR part 223).

Line Item 21:   Have any significant subsidiaries of the holding company been formed, sold, or dissolved during the quarter?

Enter "1" (Yes) only if this activity occurred during this quarter. Do not include any organizational structure changes that occurred during a prior period. A significant subsidiary accounts for five percent or more of the consolidated assets of the structure or five percent or more of the consolidated gross revenue of the structure, or engages in covered transactions with the savings association as described in Regulation W (12 CFR part 223). If the holding company is an insurance company, do not include a response for activity in Separate Accounts. Enter "0" (No) if not applicable.

Line Item 22:   Is the holding company or any of its subsidiaries:

Enter "1" (Yes) for each line item 22(a) through 22(f) that may apply to any organization within the holding company structure, including the holding company itself. More than one may be checked, if appropriate. Enter "0" (No) if not applicable.

Line Item 22(a):   A broker or dealer registered under the Securities Exchange Act of 1934?

Line Item 22(b):   An investment adviser regulated by the Securities and Exchange Commission or any State?

Line Item 22(c):)   An investment company registered under the Investment Company Act of 1940?

Line Item Instructions

Line Item 22(d):   An insurance company subject to supervision by a State insurance regulator?

Line Item 22(e):)   Subject to regulation by the Commodity Futures Trading Commission?

Line Item 22(f):   Or affiliates conducting operations outside of the U.S. through a foreign branch or subsidiary?

Line Item 23:   Has the holding company appointed any new senior executive officers or directors during the quarter?

Enter "1" (Yes) only if there has been a change during the quarter. Enter "0" (No) if not applicable.

Line Item 24:   Has the holding company or any of its subsidiaries entered into a new pledge, or changed the terms and conditions of any existing pledge, of capital stock of any subsidiary savings association that secures short-term or long-term debt or other borrowings of the holding company?

Enter "1" (Yes) only if there has been a change during the quarter. Enter "0" (No) if not applicable.

Line Item 25:   Has the holding company or any of its subsidiaries implemented changes to any class of securities that would negatively impact investors?

Enter "1" (Yes) only if there has been a change during the quarter. Examples of a change that could negatively impact investors could include, but is not limited to: default terms, collateral substitution, changes in repayment dates, interest payment dates, voting rights, or conversion options. Enter "0" (No) if not applicable.

Line Item 26:   Has there been any default in the payment of principal, interest, a sinking or purchase fund installment, or any other default of the holding company or any of its subsidiaries during the quarter?

Enter "1" (Yes) only if there has been a default during the quarter. Enter "0" (No) if not applicable.

Line Item 27:   Has there been a change in the holding company's independent auditors during the quarter?

Enter "1" (Yes) only if there has been a change during the quarter. Enter "0" (No) if not applicable.

Line Item 28:   Has there been a change in the holding company's fiscal year end during the quarter?

Enter "1" (Yes) only if there has been a change during the quarter. Enter "0" (No) if not applicable.

Line Item 29:   Does the holding company or any of its GAAP-consolidated subsidiaries control other U. S. depository institutions?

Enter "1" (Yes) if the holding company controls a U. S. depository institution (federal or state chartered) and it is included in its consolidated financial statements. Enter "0" (No) if not applicable.

Line Item 30(a) through 30(e):   If located in the U.S. or its territories, provide the FDIC certificate number:

If the answer to line item 29 is "Yes," list the five digit FDIC certificate number for each institution. If the answer to line item 29 is "No," these lines should be left blank.

Validity (V) Edits for the FR 2320
(**Effective as of June 30, 2013**)

Each edit in the checklist must balance, rounding errors are not allowed.

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120930	99991231	Revised	Page 1	Validity	0010	CFO	SLHXC490	Text for Printed Name Chief Financial Officer (CFO) must be provided.	slhxc490 must not be null.
FR2320	20120930	99991231	Revised	Page 1	Validity	0020	DATESIGN	SLHXJ196	Text for Date of Signature (DATESIGN) must be provided and entered in MM/DD/YYYY format.	slhxj196 must not be null.
FR2320	20120930	20130331	Ended	Page 1	Validity	0040	SLHCNUM	SLHC9038	Text for Holding Company Number (SLHCNUM) must be provided.	slhc9038 must not be null.
FR2320	20120930	99991231	Revised	Page 1	Validity	0050	YEAREND	SLHC8678	Fiscal Year End (YEAREND) must be within 1 and 12 and entered in MM format.	slhc8678 ge 1 and slhc8678 le 12
FR2320	20120930	99991231	Revised	Page 1	Validity	0080	WEBSITE	SLHC4087	Text for Website Address (WEBSITE) must be provided.	slhc4087 must not be null.
FR2320	20120930	99991231	Revised	Page 1	Validity	0090	CONTACTN	SLHX8901	Text for Contact Person Name/Title (CONTACTN) must be provided.	slhx8901 must not be null.
FR2320	20120930	99991231	Revised	Page 1	Validity	0110	CONTACTP	SLHX8902	Text for Contact Person Area Code/Phone Number (CONTACTP) must be provided.	slhx8902 must not be null.
FR2320	20120930	99991231	Revised	Page 1	Validity	0120	CONTACTF	SLHX9116	Text for Contact Person Fax Number (CONTACTF) must be provided.	slhx9116 must not be null.
FR2320	20120930	99991231	Revised	Page 1	Validity	0130	CONTACTE	SLHX4086	Text for Contact Person E-mail Address (CONTACTE) must be provided.	slhx4086 must not be null.
FR2320	20120331	99991231	Added	FS	Validity	0140	FS-1A	SLHP2170	Sum of FS-2A and FS-8A must equal FS-1A.	(slhp2950 + slhp3210) eq slhp2170
FR2320	20120331	99991231	Added	FS	Validity	0150	FS-1A	SLHP2170	FS-1A must be greater than zero.	slhp2170 gt 0
FR2320	20120331	99991231	Added	FS	Validity	0160	FS-1A	SLHP2170	Sum of FS-12aA through FS-14A must be less than or equal to FS-1A.	(slhp0658 + slhpc547 + slhpc548 + slhpc549 + slhpc550 + slhp3164 + slhpc551 + slhpc076) le slhp2170
FR2320	20120331	99991231	Added	FS	Validity	0170	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then the sum of FS-2B and FS-8B must equal FS-1B	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then (slhc2950 + slhcg105) eq slhc2170
FR2320	20120331	99991231	Added	FS	Validity	0180	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-1B must be greater than zero	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then slhc2170 gt 0
FR2320	20120331	99991231	Added	FS	Validity	0190	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then the sum of FS-12aB through FS-14B must be less than or equal to FS-1B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then (slhc0658 + slhc3164 + slhcc551 + slhcc076) le slhc2170
FR2320	20120331	99991231	Added	FS	Validity	0200	FS-2A	SLHP2950	Sum of FS-15a1A through FS-18A must be less than or equal to FS-2A.	(slhpc552 + slhpc553 + slhpc554 + slhpc555 + slhpc556 + slhpc078 + slhpc558) le slhp2950
FR2320	20120331	99991231	Added	FS	Validity	0210	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then the sum of FS-16B through FS-18B must be less than or equal to FS-2B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (slhcc556 + slhcc078 + slhcc558) le slhc2950
FR2320	20120331	99991231	Added	FS	Validity	0250	FS-9A	SLHP3301	FS-1A must equal FS-9A.	slhp2170 eq slhp3301
FR2320	20120331	99991231	Added	FS	Validity	0270	FS-9B	SLHC3301	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-1B must equal FS-9B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then slhc2170 eq slhc3301
FR2320	20120331	99991231	Added	SQ	Validity	0290	SQ-21	SLHCC564	SQ-21 must equal 1 (yes) or 0 (no).	slhcc564 eq 1 or slhcc564 eq 0

Each edit in the checklist must balance, rounding errors are not allowed.

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	SQ	Validity	0300	SQ-22a	SLHCC565	SQ-22a must equal 1 (yes) or 0 (no).	slhcc565 eq 1 or slhcc565 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0310	SQ-22b	SLHCC566	SQ-22b must equal 1 (yes) or 0 (no).	slhcc566 eq 1 or slhcc566 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0320	SQ-22c	SLHCC567	SQ-22c must equal 1 (yes) or 0 (no).	slhcc567 eq 1 or slhcc567 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0330	SQ-22d	SLHCC568	SQ-22d must equal 1 (yes) or 0 (no).	slhcc568 eq 1 or slhcc568 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0340	SQ-22e	SLHCC569	SQ-22e must equal 1 (yes) or 0 (no).	slhcc569 eq 1 or slhcc569 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0350	SQ-22f	SLHCC570	SQ-22f must equal 1 (yes) or 0 (no).	slhcc570 eq 1 or slhcc570 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0360	SQ-23	SLHCC571	SQ-23 must equal 1 (yes) or 0 (no).	slhcc571 eq 1 or slhcc571 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0370	SQ-24	SLHCC572	SQ-24 must equal 1 (yes) or 0 (no).	slhcc572 eq 1 or slhcc572 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0380	SQ-25	SLHCC573	SQ-25 must equal 1 (yes) or 0 (no).	slhcc573 eq 1 or slhcc573 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0390	SQ-26	SLHCC574	SQ-26 must equal 1 (yes) or 0 (no).	slhcc574 eq 1 or slhcc574 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0400	SQ-27	SLHCC575	SQ-27 must equal 1 (yes) or 0 (no).	slhcc575 eq 1 or slhcc575 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0410	SQ-28	SLHCC576	If YEAREND (current) is equal to YEAREND (previous), then SQ-28 (current) must equal "0" (no).	if slhc8678-q1 eq slhc8678-q2 then slhcc576-q1 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0420	SQ-28	SLHCC576	If YEAREND (current) is not equal to YEAREND (previous), then SQ-28 (current) must equal "1" (yes).	if slhc8678-q1 ne slhc8678-q2 then slhcc576-q1 eq 1
FR2320	20120331	99991231	Added	SQ	Validity	0430	SQ-28	SLHCC576	SQ-28 must equal 1 (yes) or 0 (no).	slhcc576 eq 1 or slhcc576 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0440	SQ-29	SLHCC577	SQ-29 must equal 1 (yes) or 0 (no).	slhcc577 eq 1 or slhcc577 eq 0
FR2320	20120331	99991231	Added	SQ	Validity	0450	SQ-30e	SLHCC586	If SQ-29 is equal to "1" (yes), then SQ-30a must be greater than zero.	if slhcc577 eq 1 then slhcc582 gt 0
FR2320	20120331	99991231	Added	SQ	Validity	0460	SQ-30e	SLHCC586	If SQ-29 is equal to "0" (no), then SQ-30a through SQ-30e must be equal to null.	if slhcc577 eq 0 then slhcc582 eq null and slhcc583 eq null and slhcc584 eq null and slhcc585 eq null and slhcc586 eq null

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120630	99991231	Revised	FS	Intraseries	0600	FS-1A	SLHP2170	If FS-1A (current) is not equal to zero and FS-1A (previous) is not equal to zero then the sum of FS-13aA (current), FS-13bA (current), and FS-14A (current) divided by FS-1A (current) minus the sum of FS-13aA (previous), FS-13bA (previous), and FS-14A (previous) divided by FS-1A (previous) should be within -25% and 25%.	if slhp2170-q1 ne 0 and slhp2170-q2 ne 0 then ((((slhp3164-q1 + slhpc551-q1 + slhpc076-q1) / slhp2170-q1) * 100) - (((slhp3164-q2 + slhpc551-q2 + slhpc076-q2) / slhp2170-q2) * 100)) ge -25 and (((slhp3164-q1 + slhpc551-q1 + slhpc076-q1) / slhp2170-q1) * 100) - (((slhp3164-q2 + slhpc551-q2 + slhpc076-q2) / slhp2170-q2) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Quality	0610	FS-1A	SLHP2170	Sum of FS-13aA, FS-13bA, and FS-14A should be less than or equal to 10 percent of FS-1A.	(slhp3164 + slhpc551 + slhpc076) le (0.10 * slhp2170)
FR2320	20120331	20120331	Archived	FS	Intraseries	0620	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then the sum of FS-13aB (current), FS-13bB (current), and FS-14B (current) divided by FS-1B (current) minus the sum of FS-13aB (previous), FS-13bB (previous), and FS-14B (previous) divided by FS-1B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then ((((slhc3164-q1 + slhcc551-q1 + slhcc076-q1) / slhc2170-q1) * 100) - (((slhc3164-q2 + slhcc551-q2 + slhcc076-q2) / slhc2170-q2) * 100)) ge -25 and ((((slhc3164-q1 + slhcc551-q1 + slhcc076-q1) / slhc2170-q1) * 100) - (((slhc3164-q2 + slhcc551-q2 + slhcc076-q2) / slhc2170-q2) * 100)) le 25
FR2320	20120630	99991231	Revised	FS	Intraseries	0620	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-1B (current) is not equal to zero and FS-1B (previous) is not equal to zero, then the sum of FS-13aB (current), FS-13bB (current), and FS-14B (current) divided by FS-1B (current) minus the sum of FS-13aB (previous), FS-13bB (previous), and FS-14B (previous) divided by FS-1B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc2170-q1 ne 0 and slhc2170-q2 ne 0 then ((((slhc3164-q1 + slhcc551-q1 + slhcc076-q1) / slhc2170-q1) * 100) - (((slhc3164-q2 + slhcc551-q2 + slhcc076-q2) / slhc2170-q2) * 100)) ge -25 and ((((slhc3164-q1 + slhcc551-q1 + slhcc076-q1) / slhc2170-q1) * 100) - (((slhc3164-q2 + slhcc551-q2 + slhcc076-q2) / slhc2170-q2) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Quality	0630	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then the sum of FS-13aB, FS-13bB, and FS-14B should be less than or equal to 10 percent of FS-1B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (slhc3164 + slhcc551 + slhcc076) le (0.10 * slhc2170)
FR2320	20120331	99991231	Added	FS	Intraseries	0640	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-1B (current) should not equal FS-1B (previous).	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc2170-q1 ne slhc2170-q2
FR2320	20120331	99991231	Added	FS	Quality	0650	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-1A should be less than or equal to FS-1B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp2170 le slhc2170
FR2320	20120331	99991231	Added	FS	Quality	0660	FS-1B	SLHC2170	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-10bB should be less than or equal to 20 percent of FS-1B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc4340 le (0.20 * slhc2170)
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-2A	SLHP2950	FS-2A should not be null and should not be negative.	slhp2950 ne null and slhp2950 ge 0
FR2320	20120331	20120331	Archived	FS	Intraseries	0670	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-16B (current) divided by FS-2B (current) minus FS-16B (previous) divided by FS-2B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (((slhcc556-q1 / slhc2950-q1) * 100) - ((slhcc556-q2 / slhc2950-q2) * 100)) ge -25 and (((slhcc556-q1 / slhc2950-q1) * 100) - ((slhcc556-q2 / slhc2950-q2) * 100)) le 25

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120630	99991231	Revised	FS	Intraseries	0670	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-2B (current) is not equal to zero and FS-2B (previous) is not equal to zero, then FS-16B (current) divided by FS-2B (current) minus FS-16B (previous) divided by FS-2B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc2950-q1 ne 0 and slhc2950-q2 ne 0 then (((slhcc556-q1 / slhc2950-q1)* 100) -((slhcc556-q2 / slhc2950-q2) * 100)) ge -25 and (((slhcc556-q1 / slhc2950-q1) * 100) - ((slhcc556-q2 / slhc2950-q2) * 100)) le 25
FR2320	20120331	20120331	Archived	FS	Intraseries	0680	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-17B (current) divided by FS-2B (current) minus FS-17B (previous) divided by FS-2B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (((slhcc078-q1 / slhc2950-q1) * 100) - ((slhcc078-q2 / slhc2950-q2) * 100)) ge -25 and (((slhcc078-q1 / slhc2950-q1) * 100) - ((slhcc078-q2 / slhc2950-q2) * 100)) le 25
FR2320	20120630	99991231	Revised	FS	Intraseries	0680	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-2B (current) is not equal to zero and FS-2B (previous) is not equal to zero, then FS-17B (current) divided by FS-2B (current) minus FS-17B (previous) divided by FS-2B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc2950-q1 ne 0 and slhc2950-q2 ne 0 then (((slhcc078-q1 / slhc2950-q1) * 100) - ((slhcc078-q2 / slhc2950-q2) * 100)) ge -25 and (((slhcc078-q1 / slhc2950-q1) * 100) - ((slhcc078-q2 / slhc2950-q2) * 100)) le 25
FR2320	20120331	20120331	Archived	FS	Intraseries	0690	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-18B (current) divided by FS-2B (current) minus FS-18B (previous) divided by FS-2B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (((slhcc558-q1 / slhc2950-q1) * 100) - ((slhcc558-q2 / slhc2950-q2) * 100)) ge -25 and (((slhcc558-q1 / slhc2950-q1) * 100) - ((slhcc558-q2 / slhc2950-q2) * 100)) le 25
FR2320	20120630	99991231	Revised	FS	Intraseries	0690	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-2B (current) is not equal to zero and FS-2B (previous) is not equal to zero, then FS-18B (current) divided by FS-2B (current) minus FS-18B (previous) divided by FS-2B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc2950-q1 ne 0 and slhc2950-q2 ne 0 then (((slhcc558-q1 / slhc2950-q1) * 100) - ((slhcc558-q2 / slhc2950-q2) * 100)) ge -25 and (((slhcc558-q1 / slhc2950-q1) * 100) - ((slhcc558-q2 / slhc2950-q2) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-2B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc2950 ne null and slhc2950 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0700	FS-2B	SLHC2950	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-2A should be less than or equal to FS-2B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp2950 le slhc2950
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-3aA	SLHP8608	FS-3aA should not be null and should not be negative.	slhp8608 ne null and slhp8608 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	0710	FS-3aA	SLHP8608	If FS-3aA (previous) is greater than zero, then FS-3aA (current) should be greater than zero.	if slhp8608-q2 gt 0 then slhp8608-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-3aB	SLHC8608	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-3aB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc8608 ne null and slhc8608 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0720	FS-3aB	SLHC8608	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-3aA should be less than or equal to FS-3aB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp8608 le slhc8608
FR2320	20120331	99991231	Added	FS	Intraseries	0725	FS-3aB	SLHC8608	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-3aB (previous) is greater than zero, then FS-3aB (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc8608-q2 gt 0 then slhc8608-q1 gt 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-3bA	SLHP8609	FS-3bA should not be null and should not be negative.	slhp8609 ne null and slhp8609 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	0740	FS-3bA	SLHP8609	If FS-3bA (previous) is greater than zero, then FS-3bA (current) should be greater than zero.	if slhp8609-q2 gt 0 then slhp8609-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-3bB	SLHC8609	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-3bB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc8609 ne null and slhc8609 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0730	FS-3bB	SLHC8609	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-3bA should be less than or equal to FS-3bB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp8609 le slhc8609
FR2320	20120331	99991231	Added	FS	Intraseries	0745	FS-3bB	SLHC8609	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-3bB (previous) is greater than zero, then FS-3bB (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc8609-q2 gt 0 then slhc8609-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-4aA	SLHP3266	FS-4aA should not be null and should not be negative.	slhp3266 ne null and slhp3266 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	0750	FS-4aA	SLHP3266	If FS-4aA (previous) is greater than zero, then FS-4aA (current) should be greater than zero.	if slhp3266-q2 gt 0 then slhp3266-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	0755	FS-4aA	SLHP3266	If FS-4bA is greater than zero, then FS-4aA should be greater than zero.	if slhp3240 gt 0 then slhp3266 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-4aB	SLHC3266	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-4aB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3266 ne null and slhc3266 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	0760	FS-4aB	SLHC3266	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-4aB (previous) is greater than zero, then FS-4aB (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP thenslhc3266-q2 gt 0 then slhc3266-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	0770	FS-4aB	SLHC3266	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-4aA should be less than or equal to FS-4aB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp3266 le slhc3266
FR2320	20120331	99991231	Added	FS	Quality	0775	FS-4aB	SLHC3266	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-4bB is greater than zero, then FS-4aB should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc3240 gt 0 then slhc3266 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-4bA	SLHP3240	FS-4bA should not be null and should not be negative.	slhp3240 ne null and slhp3240 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0780	FS-4bA	SLHP3240	If FS-11A is greater than zero, then the sum of FS-3aA, FS-3bA, FS-4aA, and FS-4bA should be greater than zero.	if slhpj224 gt 0 then (slhp8608 + slhp8609 + slhp3266 + slhp3240) gt 0
FR2320	20120331	99991231	Added	FS	Quality	9000	FS-4bB	SLHC3240	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-4bB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3240 ne null and slhc3240 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0790	FS-4bB	SLHC3240	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-11B is greater than zero, then the sum of FS-3aB, FS-3bB, FS-4aB, and FS-4bB should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcj224 gt 0 then (slhc8608 + slhc8609 + slhc3266 + slhc3240) gt 0
FR2320	20120331	99991231	Added	FS	Quality	0800	FS-4bB	SLHC3240	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-4bA should be less than or equal to FS-4bB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp3240 le slhc3240

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-5aA	SLHP8434	FS-5aA should not be null.	slhp8434 ne null
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-5aB	SLHC8434	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-5aB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc8434 ne null
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-5bA	SLHPC506	FS-5bA should not be null.	slhpc506 ne null
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-5bB	SLHCC506	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-5bB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc506 ne null
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-5cA	SLHPC507	FS-5cA should not be null.	slhpc507 ne null
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-5cB	SLHCC507	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-5cB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc507 ne null
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-6A	SLHP3250	FS-6A should not be null.	slhp3250 ne null
FR2320	20120331	99991231	Added	FS	Quality	0810	FS-6A	SLHP3250	If FS-11A is greater than zero, then FS-11A should be less than FS-6A.	if slhpj224 gt 0 then slhpj224 lt slhp3250
FR2320	20120331	99991231	Added	FS	Quality	0820	FS-6B	SLHC3250	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-11B is greater than zero, then FS-11B should be less than FS-6B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcj224 gt 0 then slhcj224 lt slhc3250
FR2320	20120331	99991231	Added	FS	Quality	9010	FS-6B	SLHC3250	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-6B should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3250 ne null
FR2320	20120331	20120331	Archived	FS	Quality	9012	FS-7A	SLHPA130	FS-7A should not be null and should not be negative.	slhpa130 ne null and slhpa130 ge 0
FR2320	20120630	99991231	Revised	FS	Quality	9012	FS-7A	SLHPA130	FS-7A should not be null.	slhpa130 ne null
FR2320	20120331	20120331	Archived	FS	Quality	9012	FS-7B	SLHCA130	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-7B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhca130 ne null and slhca130 ge 0
FR2320	20120630	99991231	Revised	FS	Quality	9012	FS-7B	SLHCA130	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-7B should not be null	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhca130 ne null
FR2320	20120331	99991231	Added	FS	Quality	0825	FS-7aB	SLHC3210	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-8A should be equal to FS-7aB (+/-500k).	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp3210 le (slhc3210 + 500) and slhp3210 ge (slhc3210 - 500)
FR2320	20120331	99991231	Added	FS	Quality	9015	FS-7aB	SLHC3210	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-7aB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3210 ne null
FR2320	20120331	99991231	Added	FS	Quality	9015	FS-7bB	SLHC3000	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-7bB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3000 ne null
FR2320	20120331	99991231	Added	FS	Intraseries	0830	FS-7bB	SLHC3000	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-7bB (previous) is greater than zero, then FS-7bB (current) should be greater than zero	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc3000-q2 gt 0 then slhc3000-q1 gt 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Quality	9015	FS-8A	SLHP3210	FS-8A should not be null.	slhp3210 ne null
FR2320	20120331	99991231	Added	FS	Quality	0835	FS-8A	SLHP3210	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-8A should equal the difference of FS-8B and FS-7bB.	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp3210 eq (slhcg105 - slhc3000)
FR2320	20120331	20120331	Archived	FS	Intraseries	0840	FS-8B	SLHCG105	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-10bB (current) divided by FS-8B (current) minus FS-10bB (previous) divided by FS-8B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (((slhc4340-q1 / slhcg105-q1) * 100) -((slhc4340-q2 / slhcg105-q2) * 100)) ge -25 and (((slhc4340-q1 / slhcg105-q1) * 100) - ((slhc4340-q2 / slhcg105-q2) * 100)) le 25
FR2320	20120630	99991231	Revised	FS	Intraseries	0840	FS-8B	SLHCG105	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-8B (current) is not equal to zero and FS-8B (previous) is not equal to zero, then FS-10bB (current) divided by FS-8B (current) minus FS-10bB (previous) divided by FS-8B (previous) should be within -25% and 25%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcg105-q1 ne 0 and slhcg105-q2 ne 0 then (((slhc4340-q1 / slhcg105-q1) * 100) -((slhc4340-q2 / slhcg105-q2) * 100)) ge -25 and (((slhc4340-q1 / slhcg105-q1) * 100) - ((slhc4340-q2 / slhcg105-q2) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Quality	9015	FS-8B	SLHCG105	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-8B should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcg105 ne null.
FR2320	20120331	99991231	Added	FS	Quality	0850	FS-9B	SLHC3301	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-9A should be less than or equal to FS-9B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp3301 le slhc3301
FR2320	20120331	99991231	Added	FS	Quality	9020	FS-9B	SLHC3301	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-9B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3301 ne null and slhc3301 ge 0
FR2320	20120331	99991231	Added	FS	Quality	9030	FS-10aB	SLHCG104	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-10aB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcg104 ne null
FR2320	20120331	99991231	Added	FS	Quality	9030	FS-10bA	SLHP4340	FS-10bA should not be null.	slhp4340 ne null
FR2320	20120331	99991231	Added	FS	Quality	0870	FS-10bA	SLHP4340	FS-10bA should be less than or equal to 20 percent of FS-1A.	slhp4340 le (0.20 * slhp2170)
FR2320	20120331	99991231	Added	FS	Quality	9030	FS-10bB	SLHC4340	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-10bB should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc4340 ne null
FR2320	20120331	99991231	Added	FS	Quality	0880	FS-10bB	SLHC4340	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then FS-10bA should be equal to FS-10bB (+/-500k).	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp4340 le (slhc4340 + 500) and slhp4340 ge (slhc4340 - 500)
FR2320	20120331	99991231	Added	FS	Quality	9040	FS-11A	SLHPJ224	FS-11A should not be null and should not be negative.	slhpj224 ne null and slhpj224 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0890	FS-11A	SLHPJ224	If the sum of FS-3aA, FS-3bA, FS-4aA, and FS-4bA equals zero, then FS-11A should equal zero.	if (slhp8608 + slhp8609 + slhp3266 + slhp3240) eq 0 then slhpj224 eq 0
FR2320	20120331	99991231	Added	FS	Quality	9040	FS-11B	SLHCJ224	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-11B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcj224 ne null and slhcj224 ge 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Quality	0900	FS-11B	SLHCJ224	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and the sum of FS-3aB, FS-3bB, FS-4aB, and FS-4bB equals zero, then FS-11B should equal zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and (slhc8608 + slhc8609 + slhc3266 + slhc3240) eq 0 then slhcj224 eq 0
FR2320	20120331	99991231	Added	FS	Quality	0920	FS-11B	SLHCJ224	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-11A should be less than or equal to FS-11B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpj224 le slhcj224
FR2320	20120331	99991231	Added	FS	Quality	9040	FS-12aA	SLHP0658	FS-12aA should not be null and should not be negative.	slhp0658 ne null and slhp0658 ge 0
FR2320	20120331	99991231	Added	FS	Quality	9040	FS-12aB	SLHC0658	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-12aB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc0658 ne null and slhc0658 ge 0
FR2320	20120331	99991231	Added	FS	Quality	0940	FS-12aB	SLHC0658	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-12aA should be less than or equal to FS-12aB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp0658 le slhc0658
FR2320	20120331	99991231	Added	FS	Quality	9050	FS-12b1A	SLHPC547	FS-12b1A should not be negative.	slhpc547 ge 0 or slhpc547 eq null
FR2320	20120331	99991231	Added	FS	Intraseries	0950	FS-12b1A	SLHPC547	If FS-12b1A (previous) is not equal to null, then FS-12b1A (current) should not equal null.	if slhpc547-q2 ne null then slhpc547-q1 ne null
FR2320	20120331	99991231	Added	FS	Intraseries	0960	FS-12b1A	SLHPC547	If FS-12b1A (previous) is equal to null, then FS-12b1A (current) should equal null.	if slhpc547-q2 eq null then slhpc547-q1 eq null
FR2320	20120331	99991231	Added	FS	Quality	9050	FS-12b2A	SLHPC548	FS-12b2A should not be negative.	slhpc548 ge 0 or slhpc548 eq null
FR2320	20120331	99991231	Added	FS	Intraseries	0970	FS-12b2A	SLHPC548	If FS-12b2A (previous) is not equal to null, then FS-12b2A (current) should not equal null.	if slhpc548-q2 ne null then slhpc548-q1 ne null
FR2320	20120331	99991231	Added	FS	Intraseries	0980	FS-12b2A	SLHPC548	If FS-12b2A (previous) is equal to null, then FS-12b2A (current) should equal null.	if slhpc548-q2 eq null then slhpc548-q1 eq null
FR2320	20120331	99991231	Added	FS	Intraseries	0990	FS-12c1A	SLHPC549	If FS-12c1A (previous) is not equal to null, then FS-12c1A (current) should not equal null.	if slhpc549-q2 ne null then slhpc549-q1 ne null
FR2320	20120331	99991231	Added	FS	Intraseries	1000	FS-12c1A	SLHPC549	If FS-12c1A (previous) is equal to null, then FS-12c1A (current) should equal null.	if slhpc549-q2 eq null then slhpc549-q1 eq null
FR2320	20120331	99991231	Added	FS	Quality	9050	FS-12c1A	SLHPC549	FS-12c1A should not be negative.	slhpc549 ge 0 or slhpc549 eq null
FR2320	20120331	99991231	Added	FS	Quality	1010	FS-12c1A	SLHPC549	If FS-19b1A is not equal to zero or null, then FS-12c1A should not equal zero or null.	if (slhpc559 ne 0 and slhpc559 ne null) then (slhpc549 ne 0 and slhpc549 ne null)
FR2320	20120331	99991231	Added	FS	Quality	1020	FS-12c2A	SLHPC550	Sum of FS-12c1A and FS-12c2A should be greater than zero.	(slhpc549 + slhpc550) gt 0
FR2320	20120331	99991231	Added	FS	Quality	1030	FS-12c2A	SLHPC550	If FS-19b2A is not equal to zero or null, then FS-12c2A should not equal zero or null.	if (slhpc560 ne 0 and slhpc560 ne null) then (slhpc550 ne 0 and slhpc550 ne null)
FR2320	20120331	99991231	Added	FS	Intraseries	1040	FS-12c2A	SLHPC550	If FS-12c2A (previous) is not equal to null, then FS-12c2A (current) should not equal null.	if slhpc550-q2 ne null then slhpc550-q1 ne null
FR2320	20120331	99991231	Added	FS	Intraseries	1050	FS-12c2A	SLHPC550	If FS-12c2A (previous) is equal to null, then FS-12c2A (current) should equal null.	if slhpc550-q2 eq null then slhpc550-q1 eq null
FR2320	20120331	99991231	Added	FS	Quality	9050	FS-12c2A	SLHPC550	FS-12c2A should not be negative.	slhpc550 ge 0 or slhpc550 eq null
FR2320	20120331	99991231	Added	FS	Quality	9060	FS-13aA	SLHP3164	FS-13aA should not be null and should not be negative.	slhp3164 ne null and slhp3164 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	1060	FS-13aA	SLHP3164	If FS-13aA (previous) is greater than zero, then FS-13aA (current) should be greater than zero.	if slhp3164-q2 gt 0 then slhp3164-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9060	FS-13aB	SLHC3164	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-13aB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3164 ne null and slhc3164 ge 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Intraseries	1070	FS-13aB	SLHC3164	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-13aB (previous) is greater than zero, then FS-13aB (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhc3164-q2 gt 0 then slhc3164-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	1080	FS-13aB	SLHC3164	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-13aA should be less than or equal to FS-13aB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp3164 le slhc3164
FR2320	20120331	99991231	Added	FS	Quality	9060	FS-13bA	SLHPC551	FS-13bA should not be null and should not be negative.	slhpc551 ne null and slhpc551 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	1090	FS-13bA	SLHPC551	If FS-13bA (previous) is greater than zero, then FS-13bA (current) should be greater than zero.	if slhpc551-q2 gt 0 then slhpc551-q1 gt 0.
FR2320	20120331	99991231	Added	FS	Quality	9060	FS-13bB	SLHCC551	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-13bB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc551 ne null and slhcc551 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	1100	FS-13bB	SLHCC551	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-13bB (previous) is greater than zero, then FS-13bB (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc551-q2 gt 0 then slhcc551-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	1110	FS-13bB	SLHCC551	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-13bA should be less than or equal to FS-13bB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc551 le slhcc551
FR2320	20120331	99991231	Added	FS	Intraseries	1120	FS-14A	SLHPC076	If FS-14A (previous) is greater than zero, then FS-14A (current) should be greater than zero.	if slhpc076-q2 gt 0 then slhpc076-q1 gt 0.
FR2320	20120331	99991231	Added	FS	Quality	9060	FS-14A	SLHPC076	FS-14A should not be null and should not be negative.	slhpc076 ne null and slhpc076 ge 0
FR2320	20120331	99991231	Added	FS	Quality	9060	FS-14B	SLHCC076	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-14B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc076 ne null and slhcc076 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	1130	FS-14B	SLHCC076	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-14B (previous) is greater than zero, then FS-14B (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc076-q2 gt 0 then slhcc076-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	1140	FS-14B	SLHCC076	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-14A should be less than or equal to FS-14B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc076 le slhcc076
FR2320	20120331	99991231	Added	FS	Quality	9070	FS-15a1A	SLHPC552	FS-15a1A should not be negative.	slhpc552 ge 0 or slhpc552 eq null
FR2320	20120331	99991231	Added	FS	Quality	9070	FS-15a2A	SLHPC553	FS-15a2A should not be negative.	slhpc553 ge 0 or slhpc553 eq null
FR2320	20120331	99991231	Added	FS	Quality	9070	FS-15b1A	SLHPC554	FS-15b1A should not be negative.	slhpc554 ge 0 or slhpc554 eq null
FR2320	20120331	99991231	Added	FS	Quality	9070	FS-15b2A	SLHPC555	FS-15b2A should not be negative.	slhpc555 ge 0 or slhpc555 eq null
FR2320	20120331	20120331	Archived	FS	Intraseries	1150	FS-16A	SLHPC556	FS-19d1A (current) divided by FS-16A (current) minus FS-19d1A (previous) divided by FS-16A (previous) should be within -25% and 25%.	(((slhpc561-q1 / slhpc556-q1) * 100) - ((slhpc561-q2 / slhpc556-q2) * 100)) ge -25 and (((slhpc561-q1 / slhpc556-q1) * 100) - ((slhpc561-q2 / slhpc556-q2) * 100)) le 25

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120630	99991231	Revised	FS	Intraseries	1150	FS-16A	SLHPC556	If FS-16A (current) is not equal to zero and FS-16A (previous) is not equal to zero, then FS-19d1A (current) divided by FS-16A (current) minus FS-19d1A (previous) divided by FS-16A (previous) should be within -25% and 25%	if slhpc556-q1 ne 0 and slhpc556-q2 ne 0 then (((slhpc561-q1 / slhpc556-q1) * 100) - ((slhpc561-q2 / slhpc556-q2) * 100)) ge -25 and (((slhpc561-q1 / slhpc556-q1) * 100) - ((slhpc561-q2 / slhpc556-q2) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Intraseries	1160	FS-16A	SLHPC556	If FS-16A (previous) is greater than zero and FS-16A (current) is greater than zero, then FS-19d1A (current) divided by the sum of FS-16A (previous) and FS-16A (current) divided by 2 should be within 2% and 15%.	if slhpc556-q2 gt 0 and slhpc556-q1 gt 0 then ((slhpc561-q1 / ((slhpc556-q2 + slhpc556-q1) / 2)) * 100 * 4) ge 2 and ((slhpc561-q1 / ((slhpc556-q2 + slhpc556-q1) / 2)) * 100 * 4) le 15
FR2320	20120331	99991231	Added	FS	Intraseries	1170	FS-16A	SLHPC556	If FS-19d1A (current) is greater than zero, then sum of FS-16A (previous) and FS-16A (current) should be greater than zero.	if slhpc561-q1 gt 0 then (slhpc556-q2 + slhpc556-q1) gt 0
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-16A	SLHPC556	FS-16A should not be null and should not be negative.	slhpc556 ne null and slhpc556 ge 0
FR2320	20120331	20120331	Archived	FS	Intraseries	1180	FS-16B	SLHCC556	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19d1B (current) divided by FS-16B (current) minus FS-19d1B (previous) divided by FS-16B (previous) should be within -25% and 25%	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (((slhcc561-q1 / slhcc556-q1) * 100) - ((slhcc561-q2 / slhcc556-q2) * 100)) ge -25 and (((slhcc561-q1 / slhcc556-q1) * 100) - ((slhcc561-q2 / slhcc556-q2) * 100)) le 25
FR2320	20120630	99991231	Revised	FS	Intraseries	1180	FS-16B	SLHCC556	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-16B (current) is not equal to zero and FS-16B (previous) is not equal to zero, then FS-19d1B (current) divided by FS-16B (current) minus FS-19d1B (previous) divided by FS-16B (previous) should be within -25% and 25%	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc556-q1 ne 0 and slhcc556-q2 ne 0 then (((slhcc561-q1 / slhcc556-q1) * 100) - ((slhcc561-q2 / slhcc556-q2) * 100)) ge -25 and (((slhcc561-q1 / slhcc556-q1) * 100) - ((slhcc561-q2 / slhcc556-q2) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Intraseries	1190	FS-16B	SLHCC556	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-16B (previous) is greater than zero and FS-16B (current) is greater than zero, then FS-19d1B (current) divided by the sum of FS-16B (previous) and FS-16B (current) divided by 2 should be within 2% and 15%	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc556-q2 gt 0 and slhcc556-q1 gt 0 then ((slhcc561-q1 / ((slhcc556-q2 + slhcc556-q1) / 2)) * 100 * 4) ge 2 and ((slhcc561-q1 / ((slhcc556-q2 + slhcc556-q1) / 2)) * 100 * 4) le 15
FR2320	20120331	99991231	Added	FS	Intraseries	1200	FS-16B	SLHCC556	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-19d1B (current) is greater than zero, then sum of FS-16B (previous) and FS-16B (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc561-q1 gt 0 then (slhcc556-q2 + slhcc556-q1) gt 0
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-16B	SLHCC556	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-16B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc556 ne null and slhcc556 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1210	FS-16B	SLHCC556	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-16A should be greater than or equal to FS-16B	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc556 ge slhcc556
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-17A	SLHPC078	FS-17A should not be null and should not be negative.	slhpc078 ne null and slhpc078 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	1220	FS-17A	SLHPC078	If FS-17A (previous) is greater than zero, then FS-17A (current) should be greater than zero.	if slhpc078-q2 gt 0 then slhpc078-q1 gt 0.
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-17B	SLHCC078	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-17B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc078 ne null and slhcc078 ge 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Intraseries	1230	FS-17B	SLHCC078	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and FS-17B (previous) is greater than zero, then FS-17B (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and slhcc078-q2 gt 0 then slhcc078-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	1240	FS-17B	SLHCC078	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-17A should be less than or equal to FS-17B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc078 le slhcc078
FR2320	20120331	20120331	Archived	FS	Intraseries	1250	FS-18A	SLHPC558	FS-19d2A (current) divided by the sum of FS-17A (current) and FS-18A (current) minus FS-19d2A (previous) divided by the sum of FS-17A (previous) and FS-18A (previous) should be within -25% and 25%.	(((slhpc562-q1 / (slhpc078-q1 + slhpc558-q1)) * 100) - ((slhpc562-q2 / (slhpc078-q2 + slhpc558-q2)) * 100)) ge -25 and (((slhpc562-q1 / (slhpc078-q1 + slhpc558-q1)) * 100) - ((slhpc562-q2 / (slhpc078-q2 + slhpc558-q2)) * 100)) le 25
FR2320	20120630	99991231	Revised	FS	Intraseries	1250	FS-18A	SLHPC558	If the sum of FS-17A (current) and FS-18A (current) is not equal to zero, and the sum of FS-17A (previous) and FS-18A (previous) is not equal to zero, then FS-19d2A (current) divided by the sum of FS-17A (current) and FS-18A (current) minus FS-19d2A (previous) divided by the sum of FS-17A (previous) and FS-18A (previous) should be within -25% and 25%.	if (slhpc078-q1 + slhpc558-q1) ne 0 and (slhpc078-q2 + slhpc558-q2) ne 0 then (((slhpc562-q1 / (slhpc078-q1 + slhpc558-q1)) * 100) - ((slhpc562-q2 / (slhpc078-q2 + slhpc558-q2)) * 100)) ge -25 and (((slhpc562-q1 / (slhpc078-q1 + slhpc558-q1)) * 100) - ((slhpc562-q2 / (slhpc078-q2 + slhpc558-q2)) * 100)) le 25
FR2320	20120331	99991231	Added	FS	Intraseries	1260	FS-18A	SLHPC558	If the sum of FS-17A (previous) and FS-18A (previous) is greater than zero and the sum of FS-17A (current) and FS-18A (current) is greater than zero, then FS-19d2A (current) divided by the sum of FS-17A (previous), FS-18A (previous), FS-17A (current), and FS-18A (current) divided by 2 should be within 2% and 15%.	if (slhpc078-q2 + slhpc558-q2) gt 0 and (slhpc078-q1 + slhpc558-q1) gt 0 then ((slhpc562-q1 / ((slhpc078-q2 + slhpc558-q2 + slhpc078-q1 + slhpc558-q1) / 2)) * 100 * 4) ge 2 and ((slhpc562-q1 / ((slhpc078-q2 + slhpc558-q2 + slhpc078-q1 + slhpc558-q1) / 2)) * 100 * 4) le 15
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-18A	SLHPC558	FS-18A should not be null and should not be negative.	slhpc558 ne null and slhpc558 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1270	FS-18A	SLHPC558	If FS-19d2A is greater than zero, then the sum of FS-17A and FS-18A should be greater than or equal to FS-19d2A.	if slhpc562 gt 0 then (slhpc078 + slhpc558) ge slhpc562
FR2320	20120331	99991231	Added	FS	Intraseries	1280	FS-18B	SLHCC558	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and the sum of FS-17B (previous) and FS-18B (previous) is greater than zero and the sum of FS-17B (current) and FS-18B (current) is greater than zero, then FS-19d2B (current) divided by the sum of FS-17B (previous), FS-18B (previous), FS-17B (current), and FS-18B (current) divided by 2 should be within 2% and 15%.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and (slhcc078-q2 + slhcc558-q2) gt 0 and (slhcc078-q1 + slhcc558-q1) gt 0 then ((slhcc562-q1 / ((slhcc078-q2 + slhcc558-q2 + slhcc078-q1 + slhcc558-q1) / 2)) * 100 * 4) gt 2 and ((slhcc562-q1 / ((slhcc078-q2 + slhcc558-q2 + slhcc078-q1 + slhcc558-q1) / 2)) * 100 * 4) lt 15
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-18B	SLHCC558	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-18B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc558 ne null and slhcc558 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1290	FS-18B	SLHCC558	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-18A should be less than or equal to FS-18B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc558 le slhcc558
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-19aA	SLHP0478	FS-19aA should not be null and should not be negative.	slhp0478 ne null and slhp0478 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1300	FS-19aA	SLHP0478	If the sum of FS-12aA, FS-12b1A, and FS-12b2A is greater than $100K, then FS-19aA should be greater than zero.	if (slhp0658 + slhpc547 + slhpc548) gt 100 then slhp0478 gt 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Quality	9080	FS-19aB	SLHC0478	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19aB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc0478 ne null and slhc0478 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1310	FS-19aB	SLHC0478	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19aA should be less than or equal to FS-19aB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp0478 le slhc0478
FR2320	20120331	99991231	Added	FS	Quality	9090	FS-19b1A	SLHPC559	FS-19b1A should not be negative.	slhpc559 ge 0 or slhpc559 eq null
FR2320	20120331	99991231	Added	FS	Quality	9090	FS-19b2A	SLHPC560	FS-19b2A should not be negative.	slhpc560 ge 0 or slhpc560 eq null
FR2320	20120331	99991231	Added	FS	Quality	1330	FS-19b2A	SLHPC560	If FS-19b2A is greater than zero, then FS-19b2A should be less than 25 percent of FS-1A.	if slhpc560 gt 0 then slhpc560 lt (0.25 * slhp2170)
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19cA	SLHP4003	FS-19cA should not be null and should not be negative.	slhp4003 ne null and slhp4003 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1350	FS-19cA	SLHP4003	Sum of FS-19aA, FS-19b1A, and FS-19b2A should be less than or equal to FS-19cA.	(slhp0478 + slhpc559 + slhpc560) le slhp4003
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19cB	SLHC4003	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19cB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc4003 ne null and slhc4003 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1360	FS-19cB	SLHC4003	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19cB should be greater than or equal to FS-19aB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc4003 ge slhc0478
FR2320	20120331	99991231	Added	FS	Quality	1370	FS-19cB	SLHC4003	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19fB should be less than or equal to FS-19cB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3854 le slhc4003
FR2320	20120331	99991231	Added	FS	Intraseries	1380	FS-19d1A	SLHPC561	If the sum of FS-16A (previous) and FS-16A (current) is greater than zero, then FS-19d1A (current) should be greater than zero.	if (slhpc556-q2 + slhpc556-q1) gt 0 then slhpc561-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19d1A	SLHPC561	FS-19d1A should not be null and should not be negative.	slhpc561 ne null and slhpc561 ge 0
FR2320	20120331	99991231	Added	FS	Intraseries	1390	FS-19d1B	SLHCC561	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and the sum of FS-16B (previous) and FS-16B (current) is greater than zero, then FS-19d1B (current) should be greater than zero.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP and (slhcc556-q2 + slhcc556-q1) gt 0 then slhcc561-q1 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19d1B	SLHCC561	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19d1B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc561 ne null and slhcc561 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1400	FS-19d1B	SLHCC561	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19d1A should be greater than or equal to FS-19d1B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc561 ge slhcc561
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19d2A	SLHPC562	FS-19d2A should not be null and should not be negative.	slhpc562 ne null and slhpc562 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1410	FS-19d2A	SLHPC562	If the sum of FS-17A and FS-18A is greater than $2 million, then FS-19d2A should be greater than zero.	if (slhpc078 + slhpc558) gt 2000 then slhpc562 gt 0
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19d2B	SLHCC562	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19d2B should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhcc562 ne null and slhcc562 ge 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	99991231	Added	FS	Quality	1420	FS-19d2B	SLHCC562	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19d2A should be less than or equal to FS-19d2B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhpc562 le slhcc562
FR2320	20120331	99991231	Added	FS	Quality	1430	FS-19eA	SLHP4134	Sum of FS-19d1A and FS-19d2A should be less than or equal to FS-19eA.	(slhpc561 + slhpc562) le slhp4134
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19eA	SLHP4134	FS-19eA should not be null and should not be negative.	slhp4134 ne null and slhp4134 ge 0
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19eB	SLHC4134	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19eB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc4134 ne null and slhc4134 ge 0
FR2320	20120331	99991231	Added	FS	Quality	1440	FS-19eB	SLHC4134	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then the sum of FS-19d1B and FS-19d2B should be less than FS-19eB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then (slhcc561 + slhcc562) lt slhc4134
FR2320	20120331	99991231	Added	FS	Quality	1450	FS-19eB	SLHC4134	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19eA should be less than or equal to FS-19eB.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhp4134 le slhc4134
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19fA	SLHP3854	FS-19fA should not be null and should not be negative.	slhp3854 ne null and slhp3854 ge 0
FR2320	20120331	99991231	Added	FS	Quality	9100	FS-19fB	SLHC3854	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-19fB should not be null and should not be negative.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3854 ne null and slhc3854 ge 0
FR2320	20120331	99991231	Added	FS	Quality	9110	FS-20A	SLHP3619	FS-20A should not be null.	slhp3619 ne null
FR2320	20120331	99991231	Added	FS	Quality	1460	FS-20A	SLHP3619	FS-20A should be less than or equal to 50 percent of FS-1A.	slhp3619 le (0.50 * slhp2170)
FR2320	20120331	99991231	Added	FS	Quality	9110	FS-20B	SLHC3619	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-20B should not be null.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3619 ne null
FR2320	20120331	99991231	Added	FS	Quality	1470	FS-20B	SLHC3619	If the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP, then FS-20B should be less than or equal to 50 percent of FS-1B.	if the company prepares financial statements for external use and consolidates its subsidiaries in conformance with GAAP then slhc3619 le (0.50 * slhc2170)
FR2320	20120331	20130331	Ended	SQ	Intraseries	1480	SQ-21	SLHCC564	SQ-21 (current) should equal SQ-21 (previous).	slhcc564-q1 eq slhcc564-q2
FR2320	20130630	99991231	Added	SQ	Quality	1481	SQ-21	SLHCC564	SQ-21 should equal 0 (no).	slhcc564 eq 0
FR2320	20120331	99991231	Added	SQ	Intraseries	1490	SQ-22a	SLHCC565	SQ-22a (current) should equal SQ-22a (previous).	slhcc565-q1 eq slhcc565-q2
FR2320	20120331	99991231	Added	SQ	Intraseries	1500	SQ-22b	SLHCC566	SQ-22b (current) should equal SQ-22b (previous).	slhcc566-q1 eq slhcc566-q2
FR2320	20120331	99991231	Added	SQ	Intraseries	1510	SQ-22c	SLHCC567	SQ-22c (current) should equal SQ-22c (previous).	slhcc567-q1 eq slhcc567-q2
FR2320	20120331	99991231	Added	SQ	Intraseries	1520	SQ-22d	SLHCC568	SQ-22d (current) should equal SQ-22d (previous).	slhcc568-q1 eq slhcc568-q2
FR2320	20120331	99991231	Added	SQ	Intraseries	1530	SQ-22e	SLHCC569	SQ-22e (current) should equal SQ-22e (previous).	slhcc569-q1 eq slhcc569-q2
FR2320	20120331	99991231	Added	SQ	Intraseries	1540	SQ-22f	SLHCC570	SQ-22f (current) should equal SQ-22f (previous).	slhcc570-q1 eq slhcc570-q2
FR2320	20120331	20120630	Ended	SQ	Intraseries	1550	SQ-23	SLHCC571	SQ-23 (current) should equal SQ-23 (previous).	slhcc571-q1 eq slhcc571-q2
FR2320	20120930	99991231	Added	SQ	Quality	1551	SQ-23	SLHCC571	SQ-23 should equal 0 (no).	slhcc571 eq 0

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FR2320	20120331	20130331	Ended	SQ	Intraseries	1560	SQ-24	SLHCC572	SQ-24 (current) should equal SQ-24 (previous).	slhcc572-q1 eq slhcc572-q2
FR2320	20130630	99991231	Added	SQ	Quality	1561	SQ-24	SLHCC572	SQ-24 should equal 0 (no).	slhcc572 eq 0
FR2320	20120331	20130331	Ended	SQ	Intraseries	1570	SQ-25	SLHCC573	SQ-25 (current) should equal SQ-25 (previous).	slhcc573-q1 eq slhcc573-q2
FR2320	20130630	99991231	Added	SQ	Quality	1571	SQ-25	SLHCC573	SQ-25 should equal 0 (no).	slhcc573 eq 0
FR2320	20120331	20130331	Ended	SQ	Intraseries	1580	SQ-26	SLHCC574	SQ-26 (current) should equal SQ-26 (previous).	slhcc574-q1 eq slhcc574-q2
FR2320	20130630	99991231	Added	SQ	Quality	1581	SQ-26	SLHCC574	SQ-26 should equal 0 (no).	slhcc574 eq 0
FR2320	20120331	20130331	Ended	SQ	Intraseries	1590	SQ-27	SLHCC575	SQ-27 (current) should equal SQ-27 (previous).	slhcc575-q1 eq slhcc575-q2
FR2320	20130630	99991231	Added	SQ	Quality	1591	SQ-27	SLHCC575	SQ-27 should equal 0 (no).	slhcc575 eq 0
FR2320	20120331	20130331	Ended	SQ	Intraseries	1600	SQ-28	SLHCC576	SQ-28 (current) should equal SQ-28 (previous).	slhcc576-q1 eq slhcc576-q2
FR2320	20130630	99991231	Added	SQ	Quality	1601	SQ-28	SLHCC576	SQ-28 should equal 0 (no).	slhcc576 eq 0
FR2320	20120331	99991231	Added	SQ	Intraseries	1610	SQ-29	SLHCC577	SQ-29 (current) should equal SQ-29 (previous).	slhcc577-q1 eq slhcc577-q2