

# Board of Governors of the Federal Reserve System

## Supplemental Instructions

March 2011

### Editing of Data by Respondents

The Federal Reserve requires validation checks to be performed by respondents as part of the electronic submission process for the FR Y-9 series of reports. This process requires bank holding companies (BHCs) to perform published validity and quality checks on data (so-called edits) by the filing deadline. Respondents are encouraged to file reports electronically as soon as possible, rather than waiting until the submission deadline. Validity and quality edits are provided at the end of the reporting instructions for the FR Y-9C, FR Y-9LP, FR Y-9SP and FR Y-9ES. Additional information regarding this submission process may be found on the web site: [www.reportingandreserves.org](http://www.reportingandreserves.org) under the heading Regulatory, Structure & Financial Reporting – Forms & Instructions. For example, see this website for information on guidelines for resolving edits and a document addressing frequently asked questions (FAQ).

### Trust Preferred Securities and Limits on Restricted Core Capital Elements

On March 10, 2005, the Federal Reserve announced the amendment of its risk-based capital standards for bank holding companies to allow the continued inclusion of outstanding and prospective issuances of trust preferred securities in the tier 1 capital of bank holding companies, subject to stricter quantitative limits and qualitative standards. The Federal Reserve also revised the quantitative limits applied to the aggregate amount of qualifying cumulative perpetual preferred stock, qualifying trust preferred securities, and Class B and Class C minority interest<sup>1</sup> (collectively, restricted core capital elements) included in the tier 1 capital of bank holding companies. These new quantitative limits were scheduled to become effective on March 31, 2009. However, on March 23, 2009, the Federal Reserve adopted a rule extending the compliance date for the tighter limits to March 31, 2011 in light of stressful financial conditions and the severely constrained ability of bank holding companies to raise additional capital in the markets. Accordingly, the instructions for items affected by the implementation of the tighter limits this quarter have been updated.

### Accounting for Loan Participations

Amendments to ASC Topic 860, Transfers and Servicing, resulting from Accounting Standards Update No. 2009-16 (formerly FASB Statement No. 166, “Accounting for Transfers of Financial Assets”) modified the criteria that must be met in order for a transfer of a portion of a financial asset, such as a loan participation, to qualify for sale accounting. These changes apply to transfers of loan participations on or after the effective date of amended ASC Topic 860 (January 1, 2010, for bank holding companies with a calendar year fiscal year), including advances under

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<sup>1</sup> Class B minority interest in consolidated subsidiaries is defined as qualifying cumulative perpetual preferred stock directly issued by a consolidated U.S. depository institution or foreign bank subsidiary. Class C minority interest in consolidated subsidiaries is defined as qualifying common stockholders’ equity or perpetual preferred stock issued by a consolidated subsidiary that is neither a U.S. depository institution nor a foreign bank.

lines of credit that are transferred on or after the effective date even if the line of credit agreements were entered into before the effective date. Bank holding companies with a calendar year fiscal year must account for transfers of loan participations on or after January 1, 2010, in accordance with amended ASC Topic 860. In general, loan participations transferred before the effective date of amended ASC Topic 860 are not affected by this new accounting standard.

A revised Glossary entry for “Transfers of Financial Assets” that incorporates the provisions of amended ASC Topic 860 and addresses related reporting issues, including a discussion of the reporting treatment of loan participations in accordance with amended ASC Topic 860, was included in the FR Y-9C instruction book update for September 2010. In particular, the revised Glossary entry discusses the reporting of transfers of loans guaranteed by the Small Business Administration (SBA). It describes the SBA’s longstanding requirement obligating the transferor of the guaranteed portion of an SBA loan at a premium to refund the premium to the transferee if the loan is repaid within 90 days of the transfer. The Glossary entry notes that this premium refund obligation is a form of recourse, which causes the transferred guaranteed portion of the loan to not meet the definition of a “participating interest” for this 90-day period. As a result, the transfer must be accounted for as a secured borrowing during this period. Thereafter, assuming the transferred guaranteed portion and the retained unguaranteed portion of the SBA loan now meet the definition of a “participating interest,” the transfer of the guaranteed portion can be accounted for as a sale if all of the conditions for sale accounting in amended ASC Topic 860 are met.

Bank holding companies should note that the SBA recently eliminated its premium refund requirement for transfers of guaranteed portions of SBA loans at a premium effective for loan transfers settled on or after February 15, 2011. The elimination of this obligation removes the key factor preventing the guaranteed and unguaranteed portions of an SBA loan from meeting the definition of a “participating interest” in a transfer of the guaranteed portion at a premium. With the elimination of this obligation from transfers at a premium on or after February 15, 2011, the transferred guaranteed portion and the retained unguaranteed portion of the SBA loan should now normally meet the definition of a “participating interest” on the transfer date. Assuming that is the case, the transfer of the guaranteed portion of an SBA loan should now be able to be accounted for as a sale on the transfer date, with immediate recognition of any gain or loss on the sale in earnings, if all of the conditions for sale accounting set forth in ASC Topic 860 are met.

Transfers of guaranteed portions of SBA loans at a premium before February 15, 2011, remain subject to the premium refund obligation and must continue to be accounted for in the manner described above.

### **Troubled Debt Restructurings and Current Market Interest Rates**

Many institutions are restructuring or modifying the terms of loans to provide payment relief for those borrowers who have suffered deterioration in their financial condition. Such loan restructurings may include, but are not limited to, reductions in principal or accrued interest, reductions in interest rates, and extensions of the maturity date. Modifications may be executed at the original contractual interest rate on the loan, a current market interest rate, or a below-

market interest rate. Many of these loan modifications meet the definition of a troubled debt restructuring (TDR).

Bank holding companies should note that, effective this quarter, the existing FR Y-9C items in which loans that are TDRs are to be reported – Memorandum item 1 in Schedule HC-N, Past Due and Nonaccrual Loans, Leases, and Other Assets, or Memorandum item 1 in Schedule HC-C, Loans and Lease Financing Receivables, depending on whether a loan is or is not in compliance with its modified terms – have been revised to include breakdowns of these TDRs by loan category. In addition, consumer loans that have undergone TDRs, which were previously exempt from being reported in the Memorandum items for TDRs, must now be reported in these items.

The TDR accounting and reporting standards are set forth in ASC Subtopic 310-40, Receivables - Troubled Debt Restructurings by Creditors (formerly FASB Statement No. 15, “Accounting by Debtors and Creditors for Troubled Debt Restructurings,” as amended). This guidance specifies that a restructuring of a debt constitutes a TDR if, at the date of restructuring, the creditor for economic or legal reasons related to a debtor’s financial difficulties grants a concession to the debtor that it would not otherwise consider. The creditor’s concession may include a restructuring of the terms of a debt to alleviate the burden of the debtor’s near-term cash requirements, such as a modification of terms to reduce or defer cash payments required of the debtor in the near future to help the debtor attempt to improve its financial condition and eventually be able to pay the creditor.

Because the stated interest rate charged the borrower after a loan restructuring may be greater than or equal to interest rates available in the marketplace for similar types of loans at the time of the restructuring, some institutions have concluded that these restructurings are not TDRs. In making this determination, these institutions may not have considered all of the facts and circumstances associated with the loan modification besides the interest rate. When evaluating a loan modification to a borrower experiencing financial difficulties, an analysis of all facts and circumstances is necessary to determine whether the bank holding company has made a concession to the borrower with respect to the market interest rate (or has made some other type of concession that could trigger TDR accounting and disclosure, for example, terms or conditions outside of the bank holding company’s policies or common market practices) and, if so, how the modified or restructured loan should be reported.

Generally, a restructured loan yields a current market interest rate if the restructuring agreement specifies an interest rate greater than or equal to the rate that the institution was willing to accept at the time of the restructuring for a new loan with comparable risk. A restructured loan does not yield a market interest rate simply because the interest rate charged under the restructuring agreement has not been reduced. In addition, when a modification results in an increase (either temporary or permanent) in the contractual interest rate, the increased interest rate cannot be presumed to be an interest rate that is at or above market. Therefore, in determining whether a loan has been modified at a market interest rate, an institution should analyze the borrower’s current financial condition and compare the rate on the modified loan to rates the institution would charge customers with similar financial characteristics on similar types of loans. This determination requires the use of judgment and should include an analysis of credit history and

scores, loan-to-value ratios or other collateral protection, the borrower's ability to generate cash flow sufficient to meet the repayment terms, and other factors normally considered when underwriting and pricing loans.

Likewise, a change in the interest rate on a modified or restructured loan does not necessarily mean that the modification is a TDR. For example, a creditor may lower the interest rate to maintain a relationship with a debtor that can readily obtain funds from other sources. To be a TDR, the borrower must also be experiencing financial difficulties. The evaluation of whether a borrower is experiencing financial difficulties is based upon individual facts and circumstances and requires the use of judgment when determining if a modification of the borrower's loan should be accounted for and reported as a TDR.

An institution that restructures a loan to a borrower experiencing financial difficulties at a rate below a market interest rate has granted a concession to the borrower that results in the restructured loan being a TDR. (As noted above, other types of concessions could also result in a TDR.) In the FR Y-9C report, until a loan that is a TDR is paid in full or otherwise settled, sold, or charged off, the loan must be reported the appropriate loan category in Schedule HC-C, items 1 through 9, and in the appropriate loan category in:

- Schedule HC-C, Memorandum item 1, if it is in compliance with its modified terms, or
- Schedule HC-N, Memorandum item 1, if it is not in compliance with its modified terms.

However, a loan that is a TDR (for example, because of a modification that includes a reduction in principal) that yields a market interest rate at the time of restructuring and is in compliance with its modified terms need not continue to be reported as a TDR in Schedule HC-C, Memorandum item 1, in calendar years after the year in which the restructuring took place. To be considered in compliance with its modified terms, a loan that is a TDR must not be in nonaccrual status and must be current or less than 30 days past due on its contractual principal and interest payments under the modified repayment terms.

A loan restructured in a TDR is an impaired loan. Thus, all TDRs must be measured for impairment in accordance with ASC Subtopic 310-10, Receivables – Overall (formerly FASB Statement No. 114, "Accounting by Creditors for Impairment of a Loan," as amended), and the Glossary entry for "Loan Impairment."

For further information, see the Glossary entry for "Troubled Debt Restructurings" and the instructions for Schedules HC-C and HC-N.

### **Reporting Loans Subject to a Blanket Lien Agreement**

Bank holding companies report the amount of pledged loans and leases (not held for trading) in Schedule HC-C, Memorandum item 14. When a bank holding company is subject to a blanket lien arrangement, or has otherwise pledged an entire portfolio of loans, to secure its Federal Home Loan Bank advances, it should report the amount of the entire portfolio of loans subject to the blanket lien in Memorandum item 14. Any loans within the portfolio that have been explicitly excluded, or specifically released, from the lien, and that the bank holding company

has the right, without constraint, to repledge to another party should not be reported as pledged in Memorandum item 14 unless such loans have been repledged.

### **Reporting Term Deposits**

The Term Deposit Facility (TDF) is a program through which the Federal Reserve Banks offer interest-bearing term deposits to eligible institutions. A term deposit is a deposit with a specific maturity date. Term deposits offered through the TDF should be treated as balances due from a Federal Reserve Bank for FR Y-9C reporting purposes. Accordingly, term deposits should be reported in Schedule HC, Consolidated Balance Sheet, item 1.b, "Interest-bearing balances." The earnings on these term deposits should be reported in Schedule HI, Consolidated Income Statement, item 1.c, "Interest income on balances due from depository institutions."

### **Reporting Purchased Subordinated Securities in Schedule HC-S**

In item 9 of Schedule HC-S, Servicing, Securitization, and Asset Sale Activities, the Federal Reserve collects data on the maximum amount of bank holding companies' credit exposures arising from credit enhancements they have provided to other institutions' securitization structures, including those used in structured finance programs (other than asset-backed commercial paper programs, which are covered in Memorandum item 3 of the schedule). The types of credit enhancements to be reported in item 9 include purchased subordinated securities. Examples of purchased subordinated securities include, but are not limited to, the mezzanine and subordinate tranches of private-label mortgage-backed securities and collateralized debt obligations. A so-called senior tranche of a securitization or structured finance program is not a subordinated security provided it cannot absorb credit losses prior to another designated senior tranche.

Bank holding companies should ensure that they report in Schedule HC-S, item 9, the carrying value of their holdings of purchased subordinated securities issued in connection with other institutions' securitization and structured finance transactions (other than asset-backed commercial paper programs). Holdings of purchased subordinated securities that serve as credit enhancements for asset-backed commercial paper programs should be reported in Memorandum item 3.a of Schedule HC-S.

### **Prepaid Deposit Insurance Assessments**

On November 12, 2009, the FDIC Board of Directors adopted a final rule requiring insured depository institutions (except those that are exempted) to prepay an FDIC-determined estimate of their quarterly risk-based deposit insurance assessments for the fourth quarter of 2009, and for all of 2010, 2011, and 2012, on December 30, 2009. Each institution's regular risk-based deposit insurance assessment for the third quarter of 2009, which is paid in arrears, also was paid on December 30, 2009. The original full amount of each institution's prepaid assessment was included on its Quarterly Certified Statement Invoice for the third quarter 2009 Insurance Period, which was available on *FDICconnect*, the FDIC's e-business portal, as of December 15, 2009.

Each bank holding company should record the estimated expense for its bank subsidiary's

regular quarterly risk-based assessment for each calendar quarter through a charge to expense during that quarter and a corresponding credit to its prepaid assessments asset (or to an accrued expense payable if it has no prepaid assessments asset). As a result of the interaction between the prepaid assessments and the regularly quarterly assessments, the remaining amount of the prepaid assessments asset that a bank holding company should report as a prepaid expense in its March 31, 2011, FR Y-9C report normally should be:

- The remaining balance of “Prepaid Assessments Credits” shown on the Summary Statement of Assessment Credits page of the bank subsidiary’s Quarterly Certified Statement Invoice for the October 1 through December 31, 2010, Insurance Period, which was available on FDICconnect as of March 15, 2011;
- Less the estimated amount of the bank subsidiary’s regular quarterly assessment for the first quarter of 2011 (which should have been accrued as a charge to expense during the first quarter of 2011).

This prepaid expense asset should be reported in Schedule HC-F, item 6, “All other assets.” The year-to-date deposit insurance assessment expense for 2011 should be reported in Schedule HI, item 7.d, “Other noninterest expense.”

The Federal Reserve’s risk-based capital standards permit an institution to apply a zero-percent risk weight to claims on U.S. Government agencies. When completing Schedule HC-R, Regulatory Capital, a bank holding company may assign a zero-percent risk weight to the amount of its consolidated prepaid deposit insurance assessments asset in item 42 of this schedule.

For further information on the FDIC’s prepaid assessments final rule, refer to FDIC Financial Institution Letter (FIL) 63-2009 at <http://www.fdic.gov/news/news/financial/2009/fil09063.html>. For further guidance on reporting regular quarterly deposit insurance assessments, refer to the Call Report Supplemental Instructions for September 30, 2009, at [http://www.ffiec.gov/PDF/FFIEC\\_forms/FFIEC031\\_041\\_suppinst\\_200909.pdf](http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_041_suppinst_200909.pdf).

### **Consolidated Variable Interest Entities**

The assets and liabilities of a bank holding company’s consolidated variable interest entities (VIEs), if any, should be reported on the FR Y-9C balance sheet (Schedule HC) in the balance sheet category appropriate to the asset or liability. Similarly, the interest and noninterest income and expenses of consolidated VIEs, including provisions for loan and lease losses, should be reported on the FR Y-9C income statement (Schedule HI) in the category appropriate to the income or expense. Furthermore, beginning this quarter, bank holding companies must begin to report data on the assets and liabilities of their consolidated VIEs in new FR Y-9C Schedule HC-V, Variable Interest Entities. In Schedule HC-V, a bank holding company must report separately by balance sheet category (a) the assets of its consolidated VIEs that can be used only to settle obligations of the consolidated VIE and (b) the liabilities of its consolidated VIEs for which creditors do not have recourse to the general credit of the primary beneficiary. A bank holding company must also report the total amounts of all other assets and all other liabilities of its consolidated VIEs that do not meet these conditions. For further information, please refer to the

instructions for Schedule HC-V that are included in the FR Y-9C instruction book update for March 2011.

## **Accounting Standards Codification™**

In June 2009, the FASB issued Statement No. 168, *The FASB Accounting Standards Codification™ and the Hierarchy of Generally Accepted Accounting Principles* (FAS 168), to establish the FASB Codification as the single source of authoritative nongovernmental U.S. generally accepted accounting principles (U.S. GAAP). The FASB Codification reorganizes existing U.S. accounting and reporting standards issued by the FASB and other related private-sector standard setters, and all guidance contained in the FASB Codification carries an equal level of authority. All previously existing accounting standards documents are superseded as described in FAS 168. All other accounting literature not included in the FASB Codification is nonauthoritative. The FASB Codification can be accessed at <http://asc.fasb.org/>.

The FASB Codification is effective for interim and annual periods ending after September 15, 2009. The Federal Reserve is in the process of incorporating the FASB Codification references into the FR Y-9C instruction book. In the instruction book update for December 2010, the Glossary section of the instruction book was revised by adding Codification references throughout while retaining references to the pre-Codification standards. Until this incorporation process has been completed for the entire instruction book, references in the FR Y-9C instructions (including these Supplemental Instructions) to specific pre-Codification standards under U.S. GAAP (e.g., FASB Statements of Financial Accounting Standards, FASB Interpretations, Emerging Issues Task Force Issues, and Accounting Principles Board Opinions) should be understood to mean the corresponding reference in the FASB's Accounting Standards Codification.

## **Other-Than-Temporary Impairment**

When the fair value of an investment is less than its cost basis, the impairment is either temporary or other-than-temporary. To determine whether the impairment is other-than-temporary, a bank holding company must apply other pertinent guidance such as paragraph 16 of FASB Statement No. 115, *Accounting for Certain Investments in Debt and Equity Securities*; FASB Staff Position (FSP) FAS 115-1 and FAS 124-1, *The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments*; FSP FAS 115-2 and FAS 124-2, *Recognition and Presentation of Other-Than-Temporary Impairments*; paragraph 6 of Accounting Principles Board Opinion No. 18, *The Equity Method of Accounting for Investments in Common Stock*; Emerging Issues Task Force (EITF) Issue No. 99-20, *Recognition of Interest Income and Impairment on Purchased Beneficial Interests and Beneficial Interests That Continue to Be Held by a Transferor in Securitized Financial Assets*; and FSP EITF 99-20-1, *Amendments to the Impairment Guidance of EITF Issue No. 99-20*. Guidance on recently issued accounting standards on other-than-temporary impairment was incorporated in a revised Glossary entry for "Securities Activities" that was included in the FR Y-9C instruction book update for September 2010.

For regulatory capital purposes, any other-than-temporary impairment losses on both held-to-

maturity and available-for-sale debt securities related to factors other than credit loss that are reported, net of applicable taxes, in Schedule HC, item 26.b, “Accumulated other comprehensive income,” should be included in Schedule HC-R, item 2, together with the net unrealized gains (losses) on available-for-sale securities that are reported in item 2. Furthermore, when determining the regulatory capital limit for deferred tax assets, a bank holding company may, but is not required to, adjust the reported amount of its deferred tax assets for any deferred tax assets arising from other-than-temporary impairment losses reported, net of applicable taxes, in Schedule HC, item 26.b in accumulated other comprehensive income. A bank holding company must follow a consistent approach over time with respect to this adjustment to the reported amount of deferred tax assets.

In addition, when risk-weighting a held-to-maturity debt security for which an other-than-temporary impairment loss related to factors other than credit loss was previously recognized in other comprehensive income, include the carrying value of the debt security, as described above, in column A of Schedule HC-R, item 35. Then include the pre-tax amount of this impairment loss that has not yet been accreted from accumulated other comprehensive income to the carrying value of the security as a negative number in column B of Schedule HC-R, item 35, and include the amortized cost of the security, as defined in FSP FAS 115-2, in the appropriate risk-weight category column of item 35 (provided the security is not a purchased subordinated security that is not eligible for the ratings-based approach). Under FAS 115-2, amortized cost is the security’s previous amortized cost as of the date of the most recently recognized other-than-temporary impairment loss less the amount of impairment loss recognized in earnings adjusted for subsequent accretion of interest income and payments received on the security.

### **Treasury Department’s Community Development Capital Initiative Program**

On February 3, 2010, the U.S. Treasury Department announced the creation of the Community Development Capital Initiative (CDCI) program under the Troubled Asset Relief Program (TARP) mandated by the Emergency Economic Stabilization Act of 2008 ([http://www.financialstability.gov/latest/pr\\_09302010b.html](http://www.financialstability.gov/latest/pr_09302010b.html)). The CDCI program was designed to improve access to credit for small businesses. This new TARP program enabled the Treasury Department to invest lower-cost capital in Community Development Financial Institutions (CDFIs) that lend to small businesses in the country’s hardest-hit communities.

For bank holding companies (other than those that are Subchapter S) approved for participation in the CDCI program, the Treasury Department purchased perpetual preferred stock. Bank holding companies that chose to participate in the program were not required to issue warrants so long as they received \$100 million or less in total funding. The perpetual preferred stock issued to the Treasury Department should be reported on the FR Y-9C report Notes to the Balance Sheet—Other, item 4 [for the FR Y-9SP, Notes to the Financial Statements, item 1] and included in balance sheet (Schedule HC) item 23, “Perpetual preferred stock and related surplus.” [For the FR Y-9LP, Schedule PC, item 20.a; for the FR Y-9SP, Schedule SC, item 16.a] The perpetual preferred stock issued by bank holding companies to the Treasury Department is cumulative but for regulatory capital purposes is treated and reported the same as noncumulative perpetual preferred stock as an unrestricted core capital element included in Tier 1 capital. It should be included in the amount reported for “Total equity capital” in item 1 of Schedule HC-R,



Regulatory Capital, and included in Schedule HC-R, memoranda item 3.a, “Noncumulative perpetual preferred stock.”

Proceeds from a bank holding company’s issuance to the Treasury Department of noncumulative perpetual preferred stock during the calendar year-to-date reporting period should be included in Schedule HI-A, item 5.a, “Sale of perpetual preferred stock, gross.” [For the FR Y-9LP, Schedule PI-A, part III, item 9, “Proceeds from issuance of preferred stock.”] Note that the accretion of any applicable discount (par or liquidation value of preferred stock less the carrying value) is treated as quarterly dividend payments until the 5 year discounted dividend period is over. The quarterly accretion of the discount is reported in Schedule HI-A, item 10, “LESS: Cash dividends declared on preferred stock.”

For bank holding companies that have elected to be taxed under Subchapter S or are organized in mutual form, the full amount of all subordinated debt securities issued to the Treasury Department under the CDCI program should be reported in Schedule HC, item 19.a, “Subordinated notes and debentures,” in the Notes to the Balance Sheet—Other, item 4, and in Schedule HC-R, item 6.b, “Qualifying restricted core capital elements (other than cumulative perpetual preferred stock).” [For the FR Y-9LP, Schedule PC, item 16, “Subordinated notes and debentures;” for the FR Y-9SP, Schedule SC, item 11, “Long-term borrowings,” and the Notes to the Financial Statements, item 1]. The full amount of such CDCI subordinated debt securities, as well as the full amount of the substantially similar junior subordinated notes issued to the Treasury Department under the Capital Purchase Program of the Troubled Asset Relief Program under the Emergency Economic Stabilization Act of 2008, are included on this line and are includable in tier 1 capital. However, other restricted core capital elements (e.g., trust preferred securities) that are includable in tier 1 capital subject to the quantitative limit for restricted core capital elements are only included on this line to the extent there is capacity for such inclusion in tier 1 capital within the limit applicable to restricted core capital elements included in the bank holding company’s tier 1 capital.

### **Treasury Department’s Capital Purchase Program**

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

For bank holding companies (other than those that are Subchapter S) approved for participation in the CPP, the Treasury Department purchased senior perpetual preferred stock and warrants to purchase common stock or senior perpetual preferred stock, depending on whether the bank holding company’s common stock is “publicly traded.” For such bank holding companies that are not publicly traded, the Treasury Department’s intent was to immediately exercise the warrants for senior perpetual preferred stock (“warrant preferred stock”). The senior perpetual preferred stock issued to the Treasury Department, including warrant preferred stock, should be reported on FR Y-9C Schedule HC-M, item 24.a, “Issuances associated with the U.S.

Department of Treasury Capital Purchase Program: Senior perpetual preferred stock or similar items,” [for the FR Y-9SP, Schedule SC-M, item 23.a] and included in balance sheet (Schedule HC) item 23, “Perpetual preferred stock and related surplus.” [For the FR Y-9LP, Schedule PC, item 20.a; for the FR Y-9SP, Schedule SC, item 16.a] Senior perpetual preferred stock issued by bank holding companies to the Treasury Department is cumulative but for regulatory capital purposes is treated and reported the same as noncumulative perpetual preferred stock as an unrestricted core capital element included in Tier 1 capital. It should be included in the amount reported for “Total equity capital” in item 1 of Schedule HC-R, Regulatory Capital, and included in Schedule HC-R, memoranda item 3.a, “Noncumulative perpetual preferred stock.”

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

Proceeds from a bank holding company’s issuance to the Treasury Department of noncumulative perpetual preferred stock during the calendar year-to-date reporting period should be included in Schedule HI-A, item 5.a, “Sale of perpetual preferred stock, gross.” [For the FR Y-9LP, Schedule PI-A, part III, item 9, “Proceeds from issuance of preferred stock.”] Proceeds from warrants eligible to be classified as equity capital during the calendar year-to-date reporting period should be included in Schedule HI-A, item 6.a, “Sale of common stock, gross.” [For the FR Y-9LP, Schedule PI-A, part III, item 7, “Proceeds from issuance of common stock.”] Note that the accretion of any applicable discount (par or liquidation value of preferred stock less the carrying value) is treated as quarterly dividend payments until the 5 year discounted dividend period is over. The quarterly accretion of the discount is reported in Schedule HI-A, item 10, “LESS: Cash dividends declared on preferred stock.”

For bank holding companies that have elected to be taxed under Subchapter S or are organized in mutual form, the full amount of all subordinated debt securities issued to the Treasury Department under the CPP should be reported in Schedule HC, item 19.a, “Subordinated notes and debentures,” in Schedule HC-M, item 24.a, “Issuances associated with the U.S. Department of Treasury Capital Purchase Program: Senior perpetual preferred stock or similar items,” and in Schedule HC-R, item 6.b, “Qualifying restricted core capital elements (other than cumulative

perpetual preferred stock).” [For the FR Y-9LP, Schedule PC, item 16, “Subordinated notes and debentures;” for the FR Y-9SP, Schedule SC, item 11, “Long-term borrowings,” and Schedule SC-M, item 23.a, “Issuances associated with the U.S. Department of Treasury Capital Purchase Program: Senior perpetual preferred stock or similar items.”] The full amount of such subordinated debt securities, as well as the full amount of the substantially similar junior subordinated notes issued to the Treasury Department under the Community Development Capital Initiative program of the Troubled Asset Relief Program under the Emergency Economic Stabilization Act of 2008, are included on this line and are includable in tier 1 capital. However, other restricted core capital elements (e.g., trust preferred securities) that are includable in tier 1 capital subject to the quantitative limit for restricted core capital elements are only included on this line to the extent there is capacity for such inclusion in tier 1 capital within the limit applicable to restricted core capital elements included in bank holding company’s tier 1 capital.

### **Reporting Defined Benefit Postretirement Plans**

FASB Statement No. 158, *Employers’ Accounting for Defined Benefit Pension and Other Postretirement Plans* (FAS 158), issued in September 2006 and now codified in ASC Subtopic 715-20, Compensation-Retirement Benefits – Defined Benefit Plans-General, requires a bank holding company that sponsors a single-employer defined benefit postretirement plan, such as a pension plan or health care plan, to recognize the funded status of each such plan on its balance sheet. An overfunded plan is recognized as an asset while an underfunded plan is recognized as a liability. As of the end of the fiscal year when a bank holding company initially applies FAS 158, the postretirement plan amounts recognized on the bank holding company’s balance sheet before applying FAS 158 must be adjusted to recognize gains or losses, prior service costs or credits, and transition assets or obligations that have not yet been included in the net periodic benefit cost of its plans. These adjustment amounts are recognized directly in equity capital as components of the ending balance of accumulated other comprehensive income (AOCI), net of tax. Thereafter, a bank holding company must recognize certain gains and losses and prior service costs or credits that arise during each reporting period, net of tax, as a component of other comprehensive income (OCI) and, hence, AOCI. Postretirement plan amounts carried in AOCI are adjusted as they are subsequently recognized in earnings as components of the plans’ net periodic benefit cost. For further information on accounting for defined benefit postretirement plans, bank holding companies should refer to FAS 158; FASB Statement No. 87, *Employers’ Accounting for Pensions*; and FASB Statement No. 106, *Employers’ Accounting for Postretirement Benefits Other Than Pensions* all of which are codified in ASC Topic 715, Compensation-Retirement Benefits.

In addition, according to an interim decision announced by the banking agencies on December 14, 2006, bank holding companies should reverse the effects on AOCI of FAS 158 for regulatory capital purposes, including for purposes of reporting and measuring the numerators and denominators for the leverage and risk-based capital ratios. The intent of the reversal is to neutralize the effect on AOCI of the application of FAS 158 on regulatory capital. Bank holding companies should exclude from regulatory capital any amounts recorded in AOCI resulting from the initial and subsequent application of both the funded status and measurement date provisions of FAS 158. For FR Y-9C reporting purposes, these excluded amounts should be reported in item 4 of Schedule HC-R, Regulatory Capital, together with the accumulated net gains (losses)

on cash flow hedges. If the sum of the amounts included in AOCI (Schedule HC, item 26.b) for defined benefit postretirement plans under FAS 158 and for cash flow hedges represents a net gain (i.e., a net increase) in reported equity capital, this sum should be reported as a positive value in item 4 of Schedule HC-R. If the sum represents a net loss (i.e., a decrease) in reported equity capital, it should be reported as a negative number in item 4 of Schedule HC-R.

In addition, when determining the regulatory capital limit for deferred tax assets, a bank holding company may, but is not required to, adjust the amount of its deferred tax assets for any deferred tax assets or liabilities associated with any amounts recorded in AOCI resulting from the application of FAS 158 that are excluded from regulatory capital (and reported in Schedule HC-R, item 4) in accordance with the preceding guidance. A bank holding company must follow a consistent approach over time with respect to such adjustments.

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

### **Extended Net Operating Loss Carryback Period**

Bank holding companies should continue to follow the guidance on accounting for the extended net operating loss carryback period under the Worker, Homeownership, and Business Assistance Act of 2009, that was included in the FR Y-9C Supplemental Instructions for December 31, 2010. These instructions can be accessed via the Federal Reserve's Web site ([http://www.federalreserve.gov/reportforms/supplemental/SI\\_FRY9\\_201012.pdf](http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201012.pdf)).

### **FASB Interpretation No. 48 on Uncertain Tax Positions**

Bank holding companies should continue to follow the guidance on accounting for uncertain tax positions under FASB Interpretation No. 48, that was included in the FR Y-9C Supplemental Instructions for December 31, 2009. These instructions can be accessed via the Federal

Reserve's Web site

([http://www.federalreserve.gov/reportforms/supplemental/SI\\_FRY9\\_200912.pdf](http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200912.pdf) ).

### **Business Combinations and Noncontrolling (Minority) Interests**

Bank holding companies should continue to follow the guidance on accounting for business combinations and noncontrolling (minority) interests under FASB Statements Nos. 141(R) and 160, that was included in the FR Y-9C Supplemental Instructions for September 30, 2009.

These instructions can be accessed via the Federal Reserve's Web site

([http://www.federalreserve.gov/reportforms/supplemental/SI\\_FRY9\\_200909.pdf](http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200909.pdf) ).

### **Fair Value Measurement and Fair Value Option**

Bank holding companies should continue to follow the guidance on fair value measurements under FASB Statement No. 157, *Fair Value Measurements*, and the guidance on implementing the fair value option under FASB Statement No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities*, that was included in the FR Y-9C Supplemental Instructions for June 30, 2009. These instructions can be accessed via the Federal Reserve's Web site

([http://www.federalreserve.gov/reportforms/supplemental/SI\\_FRY9\\_200906.pdf](http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200906.pdf) ).

### **Accounting for Share-based Payments**

Bank holding companies should continue to follow the guidance on accounting for share-based payments under FASB Statement No. 123 (Revised 2004), *Share-Based Payment* (FAS 123(R)), that was included in the FR Y-9C Supplemental Instructions for December 31, 2006. These instructions can be accessed via the Federal Reserve's Web site

([http://www.federalreserve.gov/reportforms/supplemental/SI\\_FRY9\\_200612.pdf](http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200612.pdf) ).

### **Tobacco Transition Payment Program**

Bank holding companies should continue to follow guidance on the tobacco buyout program included in the FR Y-9C Supplemental Instructions for June 30, 2006, which can be accessed via the Federal Reserve's Web site

(<http://www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200606.pdf> ).

### **Commitments to Originate and Sell Mortgage Loans**

Bank holding companies should continue to follow the guidance provided on this subject in the FR Y-9C Supplemental Instructions provided for December 31, 2005. These Supplemental Instructions can be accessed via the Federal Reserve's Web site

(<http://www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200512.pdf> ).

## **Listing of Revisions**

### **Revisions to the FR Y-9C for March 2011**

#### **Report Form**

- (1) *Cover Page*. Updated the reporting date to March 31, 2011.
- (2) *Schedule HI, Memoranda items 9.f and 9.g*. Added new items for “Impact on trading revenue of changes in the creditworthiness of the bank holding company’s derivatives counterparties on the bank holding company’s derivative assets,” and for “Impact on trading revenue of changes in the creditworthiness of the bank holding company on the bank holding company’s derivative liabilities.”
- (3) *Schedule HI-B, Part I, items 5.b and 5.c*. Added a new item for charge-offs and recoveries of automobile loans, and redefined other consumer loans to exclude automobile loans.
- (4) *Notes to the Income Statement-Other*. Deleted preprinted caption for “Cumulative effect of the initial application of FAS 167 related to newly consolidated variable interest entities.”
- (5) *Schedule HC-B, items 4.c.(1)(a) through 4.c.(2)(b)*. Added items to break out commercial pass-through mortgage-backed securities and other commercial mortgage-backed securities into those issued or guaranteed by U.S. Government agencies and sponsored agencies and all others.
- (6) *Schedule HC-C, items 6.c and 6.d*. Added a new item for automobile loans, and redefined other consumer loans to exclude automobile loans.
- (7) *Schedule HC-C, Memoranda items 1.a.(1) through 1.f.(6)*. Added items for the break out by loan category of loans that are restructured in troubled debt restructurings for those that are in compliance with their modified terms.
- (8) *Schedule HC-C, Memoranda items 10.c.(3) and 10.c.(4)*. Added a new item for automobile loans measured at fair value, and redefined other consumer loans measured at fair value to exclude automobile loans.
- (9) *Schedule HC-C, Memoranda items 11.c.(3) and 11.c.(4)*. Added a new item for the unpaid principal balance of automobile loans measured at fair value, and redefined the unpaid principal balance of other consumer loans measured at fair value to exclude automobile loans.
- (10) *Schedule HC-D, items 4.d and 4.e*. Broke out existing item 4.d into commercial mortgage-backed securities held for trading purposes issued or guaranteed by U.S. Government agencies and sponsored agencies, and all other commercial mortgage-backed securities held for trading purposes.
- (11) *Schedule HC-D, items 6.c.(3) and 6.c.(4)*. Added a new item for automobile loans held for trading, and redefined other consumer loans held for trading to exclude automobile loans.
- (12) *Schedule HC-D, Memoranda items 1.c.(3) and 1.c.(4)*. Added a new item for the unpaid principal balance of automobile loans held for trading (and therefore measured at fair value), and redefined the unpaid principal balance of other consumer loans held for trading (and therefore measured at fair value) to exclude automobile loans.

- (13) *Schedule HC-F, items 5.a through 5.c.* Broke out existing item 5, Life insurance assets, into separate items for general account life insurance assets, separate account life insurance assets, and hybrid account life insurance assets.
- (14) *Schedule HC-K, items 1.a through 1.c.* Broke out existing item 1, Securities, into separate items for U.S. Treasury securities and U.S. government agency obligations, Mortgage-backed securities, and All other securities.
- (15) *Schedule HC-K, items 3.a.(3) through 3.a.(5)(b).* Added new items for Loans to finance agricultural production and other loans to farmers, Commercial and industrial loans, Credit card loans, and Other loans to individuals for household, family, and other personal expenditures.
- (16) *Schedule HC-M, items 6.a.(1)(a)(1) through 6.b.(7).* Added items for the break out by loan category, and added items for the break out by other real estate owned category of assets covered by loss-sharing agreements with the FDIC.
- (17) *Schedule HC-M, items 7.a and 7.b.* Added new items for Total assets of captive insurance subsidiaries, and for Total assets of captive reinsurance subsidiaries.
- (18) *Schedule HC-N, items 5.b and 5.c.* Added a new item for past due and nonaccrual automobile loans, and redefined past due and nonaccrual other consumer loans to exclude automobile loans.
- (19) *Schedule HC-N, items 12.a.(1)(a)(1) through 12.f.* Added items for the break out by loan category of past due and nonaccrual loans covered by loss-sharing agreements with the FDIC, and an item for the portion of covered loans included in the above items that is protected by FDIC loss-sharing agreements.
- (20) *Schedule HC-N, memoranda items 1.a.(1) through 1.f.(6).* Added items for the break out by loan category of past due and nonaccrual loans that are restructured in troubled debt restructurings.
- (21) *Schedule HC-V.* Added a new schedule, “Variable Interest Entities,” to capture: assets of consolidated variable interest entities (VIEs) that can be used only to settle obligations of consolidated VIEs by asset category; liabilities of consolidated VIEs for which creditors do not have recourse to the general credit of the reporting bank holding company by liability category; all other assets of consolidated VIEs; and all other liabilities of consolidated VIEs – with separate columns for securitization vehicles, ABCP conduits, and other VIEs.
- (22) *Notes to the Balance Sheet-Other.* Deleted preprinted captions for “Amount of assets included in Schedule HC-R, item 42, Column B, that were booked on-balance-sheet on the implementation date as a result of the bank holding company’s implementation of FAS 167” and for “Amount of ALLL recognized on the implementation date for assets that were booked on-balance-sheet as a result of the bank holding company’s implementation of FAS 167.

## Instructions Only

- (1) *General Instructions—Rules of Consolidation*. Clarified that for purposes of Schedule HC-M, items 7(a) and 7(b) only, total assets of captive insurance and reinsurance subsidiaries should be measured before eliminating intercompany transactions. For all other purposes, such subsidiaries should be reported on a consolidated basis.
- (2) *Schedule HC-C, item 1.a*. Clarified the reporting treatment for a Construction, land development, and other land loan that was not originated as a “combination construction-permanent loan,” but was originated with the expectation that repayment would come from the sale of the real estate.
- (3) *Schedule HC-N, General Instructions*. Clarified definition of “Restructured” as “Restructured in Troubled Debt Restructurings.”
- (4) *Schedule HC-P, General Instructions*. Clarified instructions by providing explicit instructional guidance that all 1-4 family residential mortgage banking activities, whether held for sale or trading purposes, are reportable on Schedule HC-P.
- (5) *Schedule HC-R, section Reporting of Qualifying Restricted Core Capital Elements in Tier 1 Capital*. Clarified instructions to report qualifying restricted core capital elements in Tier 1 capital based solely on the new limits effective March 31, 2011.

## **Revisions to the FR Y-9LP for March 2011**

### Report Form

- (1) *Cover Page*. Updated the reporting date to March 31, 2011.
- (2) *Schedule PI, memoranda item 5*. Changed MDRM number.
- (3) *Schedule PC-B, Memoranda item 8*. Changed the line caption and MDRM number.

### Instructions Only

- (1) *General Instructions-Negative Entries*. Clarified reporting of negative amounts when negative entries are allowed.
- (2) *Schedule PC-B, Memoranda item 8*. Modified the instructions for loans of the parent restructured in troubled debt restructuring that are in compliance with modified terms.



## **Revisions to the FR Y-11/S for March 2011**

### **Report Form**

- (1) *Cover page.* Revised the reporting date to March 31, 2011.
- (2) *Schedule IS, Memorandum item 2.* Revised the item caption by adding the parenthetical (included in items 5.a.(3), 5.a.(6), 5.a.(10) and 5.b. above) and revised the corresponding instructions.
- (3) *Schedule BS-A, Item 7.d.* Revised the item caption and the corresponding instructions to indicate that the loans to be reported in this item should be loans restructured in troubled debt restructurings and to exclude leases. Also, revised the instructions for this item to include (currently excluded) loans to individuals for household, family, and other personal expenditures, and all loans secured by 1-4 family residential properties whose terms have been modified in troubled debt restructurings.

### **Instructions Only**

- (1) *General Instructions.* Clarified the reporting of variable interest entities.
- (2) *Checklist.* Added new edit 0101.

**SUMMARY OF EDIT CHANGES EFFECTIVE  
FOR MARCH 31, 2011, FR Y-9C CHECKLISTS**

<i>FR Y-9C</i>						
<i>(most recent changes listed first by type of change, edit type, and edit number)</i>						
<i>Date of Change</i>	<i>Type of Change</i>	<i>Type</i>	<i>Affected Edit Information</i>	<i>Target Item</i>	<i>MDRM</i>	<i>Comments</i>
2/28/2011	Added	Intraserries	0397	HC-C6dA	BHCKK207	
2/28/2011	Added	Intraserries	0398	HI-B(I)5cA	BHCKK205	
2/28/2011	Added	Intraserries	0399	HI-B(I)5cB	BHCKK206	
2/28/2011	Added	Intraserries	0400	HC-N5bB	BHCKK214	
2/28/2011	Added	Intraserries	0401	HC-CM1a1	BHDMK158	
2/28/2011	Added	Intraserries	0402	HC-CM1a2	BHDMK159	
2/28/2011	Added	Intraserries	0403	HC-CM1c	BHDMK160	
2/28/2011	Added	Intraserries	0404	HC-CM1d1	BHDMK161	
2/28/2011	Added	Intraserries	0405	HC-CM1d2	BHDMK162	
2/28/2011	Added	Intraserries	0406	HC-CM1e1	BHCKK163	
2/28/2011	Added	Intraserries	0407	HC-CM1e2	BHCKK164	
2/28/2011	Added	Intraserries	0408	HC-CM10c4A	BHCKK208	
2/28/2011	Added	Intraserries	0409	HC-CM10c4B	BHDMK208	
2/28/2011	Added	Intraserries	0410	HC-CM11c4A	BHCKK209	
2/28/2011	Added	Intraserries	0411	HC-CM11c4B	BHDMK209	
2/28/2011	Added	Intraserries	0412	HC-D4d2A	BHCKK198	
2/28/2011	Added	Intraserries	0413	HC-D4d2B	BHDMK198	
2/28/2011	Added	Intraserries	0414	HC-D6c4A	BHCKK210	
2/28/2011	Added	Intraserries	0415	HC-D6c4B	BHDMK210	
2/28/2011	Added	Intraserries	0416	HC-N5cC	BHCKK218	
2/28/2011	Added	Intraserries	0417	HC-NM1a1B	BHDMK106	
2/28/2011	Added	Intraserries	0418	HC-NM1a2B	BHDMK109	
2/28/2011	Added	Intraserries	0419	HC-NM1cB	BHDMK112	
2/28/2011	Added	Intraserries	0420	HC-NM1d1B	BHDMK115	
2/28/2011	Added	Intraserries	0421	HC-NM1d2B	BHDMK118	
2/28/2011	Added	Intraserries	0422	HC-NM1e1B	BHCKK121	
2/28/2011	Added	Intraserries	0423	HC-NM1e2B	BHCKK124	
2/28/2011	Added	Intraserries	0424	HI-Mem9f	BHCKK090	
2/28/2011	Added	Intraserries	0425	HI-Mem9g	BHCKK094	
2/28/2011	Added	Intraserries	0426	HC-K1b	BHCKB559	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Intraserie	0427	HC-K1b	BHCKK559	
2/28/2011	Added	Intraserie	0428	HC-K1c	BHCKK560	
2/28/2011	Added	Intraserie	0429	HC-K1c	BHCKK560	
2/28/2011	Added	Intraserie	0430	HI-Mem9f	BHCKK090	
2/28/2011	Added	Intraserie	0431	HI-Mem9g	BHCKK094	
2/28/2011	Added	Intraserie	0432	HC-N11B	BHCKK037	
2/28/2011	Added	Intraserie	0433	HC-N11aB	BHCKK040	
2/28/2011	Added	Intraserie	0434	HC-N11bB	BHCKK043	
2/28/2011	Added	Intraserie	0435	HC-N12a1aB	BHDMK046	
2/28/2011	Added	Intraserie	0436	HC-N12a1bB	BHDMK049	
2/28/2011	Added	Intraserie	0437	HC-N12a2B	BHDMK052	
2/28/2011	Added	Intraserie	0438	HC-N12a3aB	BHDMK055	
2/28/2011	Added	Intraserie	0439	HC-N12a3b1B	BHDMK058	
2/28/2011	Added	Intraserie	0440	HC-N12a3b2B	BHDMK061	
2/28/2011	Added	Intraserie	0441	HC-N12a4B	BHDMK064	
2/28/2011	Added	Intraserie	0442	HC-N12a5aB	BHDMK067	
2/28/2011	Added	Intraserie	0443	HC-N12a5bB	BHDMK070	
2/28/2011	Added	Intraserie	0444	HC-N12bB	BHCKK073	
2/28/2011	Added	Intraserie	0445	HC-N12cB	BHCKK076	
2/28/2011	Added	Intraserie	0446	HC-N12d1B	BHCKK079	
2/28/2011	Added	Intraserie	0447	HC-N12d2B	BHCKK082	
2/28/2011	Added	Intraserie	0448	HC-N12d3B	BHCKK085	
2/28/2011	Added	Intraserie	0449	HC-N12eB	BHCKK088	
2/28/2011	Added	Intraserie	0450	HC-CM1f1	BHDMK166	
2/28/2011	Added	Intraserie	0451	HC-CM1f2	BHCKK167	
2/28/2011	Added	Intraserie	0452	HC-CM1f3	BHCKK168	
2/28/2011	Added	Intraserie	0453	HC-CM1f4a	BHCKK098	
2/28/2011	Added	Intraserie	0454	HC-CM1f4b	BHCKK203	
2/28/2011	Added	Intraserie	0455	HC-CM1f4c	BHCKK204	
2/28/2011	Added	Intraserie	0456	HC-CM1f5	BHCKK212	
2/28/2011	Added	Intraserie	0457	HC-CM1f6	BHCKK267	
2/28/2011	Added	Intraserie	0458	HC-N12e1B	BHCKK092	
2/28/2011	Added	Intraserie	0459	HC-N12e2B	BHCKK096	
2/28/2011	Added	Intraserie	0460	HC-N12e3B	BHCKK100	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Intraseries	0461	HC-N12e4B	BHCKK271	
2/28/2011	Added	Intraseries	0462	HC-NM1f1B	BHDMK131	
2/28/2011	Added	Intraseries	0463	HC-NM1f2B	BHCKK135	
2/28/2011	Added	Intraseries	0464	HC-NM1f3B	BHCKK139	
2/28/2011	Added	Intraseries	0465	HC-NM1f4aB	BHCKK275	
2/28/2011	Added	Intraseries	0466	HC-NM1f4bB	BHCKK278	
2/28/2011	Added	Intraseries	0467	HC-NM1f4cB	BHCKK281	
2/28/2011	Added	Intraseries	0468	HC-NM1f5B	BHCKK284	
2/28/2011	Added	Intraseries	0469	HC-NM1f6B	BHCKK287	
2/28/2011	Ended	Intraseries	0061	HC-P4a	BHCKF072	
2/28/2011	Ended	Intraseries	6759	HC-P4b	BHCKF073	
2/28/2011	Ended	Intraseries	6815	HC-R12	BHCKG217	
2/28/2011	Revised	Intraseries	0029	HI-B(1)5bA	BHCKK129	
2/28/2011	Revised	Intraseries	0030	HI-B(1)5bB	BHCKK133	
2/28/2011	Revised	Intraseries	0076	HC-CM10c3A	BHCKK196	
2/28/2011	Revised	Intraseries	0079	HC-CM10c3B	BHDMK196	
2/28/2011	Revised	Intraseries	0120	HC-D6c3A	BHCKK199	
2/28/2011	Revised	Intraseries	0121	HC-D6c3B	BHDMK199	
2/28/2011	Revised	Intraseries	0145	HC-CM1b	BHDMF576	
2/28/2011	Revised	Intraseries	0152	HC-CM11c3A	BHCKK195	
2/28/2011	Revised	Intraseries	0153	HC-CM11c3B	BHDMK195	
2/28/2011	Revised	Intraseries	0219	HC-NM1bB	BHCKF662	
2/28/2011	Revised	Intraseries	0285	HC-D4d1A	BHCKK197	
2/28/2011	Revised	Intraseries	0286	HC-D4d1B	BHDMK197	
2/28/2011	Revised	Intraseries	6003	HC-C6cA	BHCKK137	
2/28/2011	Revised	Intraseries	6010	HC-CM1f	BHCKK165	
2/28/2011	Revised	Intraseries	6206	HC-K1a	BHCKB558	
2/28/2011	Revised	Intraseries	6208	HC-K1a	BHCKB558	
2/28/2011	Revised	Intraseries	6253	HC-K6	BHCK3517	
2/28/2011	Revised	Intraseries	6290	HC-K9	BHCK2635	
2/28/2011	Revised	Intraseries	6640	HC-N5cB	BHCKK217	
2/28/2011	Revised	Intraseries	6695	HC-NM1fB	BHCKK127	
2/28/2011	Revised	Intraseries	6751	HC-N5bC	BHCKK215	
2/28/2011	Added	Quality	0396	HC-C1a1B	BHCKF158	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Quality	0397	HC-C6dA	BHCKK207	
2/28/2011	Added	Quality	0398	INI	BHCK5351	
2/28/2011	Added	Quality	0399	INI	TEXT5351	
2/28/2011	Added	Quality	0400	HC-B4c1bB	BHCKK147	
2/28/2011	Added	Quality	0401	HC-B4c1bD	BHCKK149	
2/28/2011	Added	Quality	0402	HC-B4c2bB	BHCKK155	
2/28/2011	Added	Quality	0403	HC-B4c2bD	BHCKK157	
2/28/2011	Added	Quality	0404	HC-CM10c4A	BHCKK208	
2/28/2011	Added	Quality	0405	HC-NM1a1C	BHDMK107	
2/28/2011	Added	Quality	0406	HC-NM1a2C	BHDMK110	
2/28/2011	Added	Quality	0407	HC-NM1cC	BHDMK113	
2/28/2011	Added	Quality	0408	HC-NM1d1C	BHDMK116	
2/28/2011	Added	Quality	0409	HC-NM1d2C	BHDMK119	
2/28/2011	Added	Quality	0410	HC-NM1e1C	BHCKK122	
2/28/2011	Added	Quality	0411	HC-NM1e2C	BHCKK125	
2/28/2011	Added	Quality	0412	HC-C1a2B	BHCKF159	
2/28/2011	Added	Quality	0413	HC-C1dB	BHDM1460	
2/28/2011	Added	Quality	0414	HC-C1e1B	BHCKF160	
2/28/2011	Added	Quality	0415	HC-C1e2B	BHCKF161	
2/28/2011	Added	Quality	0416	HC-C4aA	BHCK1763	
2/28/2011	Added	Quality	0417	HC-C4bA	BHCK1764	
2/28/2011	Added	Quality	0418	HC-CM10c4A	BHCKK208	
2/28/2011	Added	Quality	0419	HC-CM10c4B	BHDMK208	
2/28/2011	Added	Quality	0420	HC-CM11c4A	BHCKK209	
2/28/2011	Added	Quality	0421	HC-CM11c4B	BHDMK209	
2/28/2011	Added	Quality	0422	HC-D6c4A	BHCKK210	
2/28/2011	Added	Quality	0423	HC-DM1c4A	BHCKK211	
2/28/2011	Added	Quality	0424	HC-D6c4B	BHDMK210	
2/28/2011	Added	Quality	0425	HC-DM1c4B	BHDMK211	
2/28/2011	Added	Quality	0426	HC-5	BHCK3545	
2/28/2011	Added	Quality	0427	HC-15	BHCK3548	
2/28/2011	Added	Quality	0428	HC-NM5b1A	BHCKF664	
2/28/2011	Added	Quality	0429	HC-NM5b1B	BHCKF665	
2/28/2011	Added	Quality	0430	HC-NM5b1C	BHCKF666	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Quality	0432	HC-V1aC	BHCKJ983	
2/28/2011	Added	Quality	0433	HC-N12fA	BHCKK102	
2/28/2011	Added	Quality	0434	HC-N12fB	BHCKK103	
2/28/2011	Added	Quality	0435	HC-N12fC	BHCKK104	
2/28/2011	Added	Quality	0436	HC-V1iC	BHCKK008	
2/28/2011	Added	Quality	0437	HC-V2bC	BHCKK020	
2/28/2011	Added	Quality	0438	HC-V3C	BHCKK032	
2/28/2011	Added	Quality	0439	HC-C9b2A	BHCKJ451	
2/28/2011	Added	Quality	0440	HC-V1bC	BHCKJ986	
2/28/2011	Added	Quality	0441	HC-V1cC	BHCKJ989	
2/28/2011	Added	Quality	0442	HC-V1dC	BHCKJ992	
2/28/2011	Added	Quality	0443	HC-V1eC	BHCKJ995	
2/28/2011	Added	Quality	0444	HC-V1fC	BHCKJ998	
2/28/2011	Added	Quality	0445	HC-Q3A	BHCKG483	
2/28/2011	Added	Quality	0446	HC-Q4A	BHCKG488	
2/28/2011	Added	Quality	0447	HC-R50B	BHCEB541	
2/28/2011	Added	Quality	0448	NBS2	BHCK5357	
2/28/2011	Added	Quality	0449	NBS2	TEXT5357	
2/28/2011	Added	Quality	0450	NBS3	BHCK5358	
2/28/2011	Added	Quality	0451	NBS3	TEXT5358	
2/28/2011	Added	Quality	0452	NBS4	BHCK5359	
2/28/2011	Added	Quality	0453	NBS4	TEXT5359	
2/28/2011	Added	Quality	0454	HC-K1b	BHCKB559	
2/28/2011	Added	Quality	0455	HC-K1b	BHCKB559	
2/28/2011	Added	Quality	0456	HC-K1c	BHCKB560	
2/28/2011	Added	Quality	0457	HC-K1c	BHCKB560	
2/28/2011	Added	Quality	0458	HC-V1gC	BHCKK002	
2/28/2011	Added	Quality	0459	HC-V1iC	BHCKK008	
2/28/2011	Added	Quality	0460	HC-V1jC	BHCKK011	
2/28/2011	Added	Quality	0461	HC-V2cC	BHCKK023	
2/28/2011	Added	Quality	0462	HC-V2aC	BHCKK017	
2/28/2011	Added	Quality	0463	HC-V2bC	BHCKK020	
2/28/2011	Added	Quality	0464	HC-V2dC	BHCKK026	
2/28/2011	Added	Quality	0465	HC-V4C	BHCKK035	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>		
2/28/2011	Added	Quality	0466	HC-NM1f1C	BHDMK132	
2/28/2011	Added	Quality	0467	HC-NM1f2C	BHCKK136	
2/28/2011	Added	Quality	0468	HC-NM1f3C	BHCKK140	
2/28/2011	Added	Quality	0469	HC-NM1f4bC	BHCKK279	
2/28/2011	Added	Quality	0470	HC-NM1f4cC	BHCKK282	
2/28/2011	Added	Quality	0471	HC-NM1f5C	BHCKK285	
2/28/2011	Added	Quality	0472	HC-NM1f6C	BHCKK288	
2/28/2011	Added	Quality	0473	HC-C1bB	BHDM1420	
2/28/2011	Added	Quality	0474	HC-C2bA	BHCK1296	
2/28/2011	Added	Quality	0475	HC-C3A	BHCK1590	
2/28/2011	Added	Quality	0476	HC-C6aA	BHCKB538	
2/28/2011	Added	Quality	0477	HC-C6cA	BHCKK137	
2/28/2011	Added	Quality	0478	HC-C6dA	BHCKK207	
2/28/2011	Added	Quality	0479	HC-C7A	BHCK2081	
2/28/2011	Added	Quality	0480	HC-C9b2A	BHCKJ451	
2/28/2011	Added	Quality	0481	HC-NM1f4aC	BHCKK276	
2/28/2011	Added	Quality	9260	HI-B(I)5cA	BHCKK205	
2/28/2011	Added	Quality	9260	HI-B(I)5cB	BHCKK206	
2/28/2011	Added	Quality	9400	HC-B4c1bA	BHCKK146	
2/28/2011	Added	Quality	9400	HC-B4c1bB	BHCKK147	
2/28/2011	Added	Quality	9400	HC-B4c1bC	BHCKK148	
2/28/2011	Added	Quality	9400	HC-B4c1bD	BHCKK149	
2/28/2011	Added	Quality	9400	HC-B4c2bA	BHCKK154	
2/28/2011	Added	Quality	9400	HC-B4c2bB	BHCKK155	
2/28/2011	Added	Quality	9400	HC-B4c2bC	BHCKK156	
2/28/2011	Added	Quality	9400	HC-B4c2bD	BHCKK157	
2/28/2011	Added	Quality	9406	HC-C6dA	BHCKK207	
2/28/2011	Added	Quality	9406	HC-CM1a1	BHDMK158	
2/28/2011	Added	Quality	9406	HC-CM1a2	BHDMK159	
2/28/2011	Added	Quality	9406	HC-CM1c	BHDMK160	
2/28/2011	Added	Quality	9406	HC-CM1d1	BHDMK161	
2/28/2011	Added	Quality	9406	HC-CM1d2	BHDMK162	
2/28/2011	Added	Quality	9406	HC-CM1e1	BHCKK163	
2/28/2011	Added	Quality	9406	HC-CM1e2	BHCKK164	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	
2/28/2011	Added	Quality	9406	HC-CM1f1	BHDMK166
2/28/2011	Added	Quality	9406	HC-CM1f2	BHCKK167
2/28/2011	Added	Quality	9406	HC-CM1f3	BHCKK168
2/28/2011	Added	Quality	9406	HC-CM1f4a	BHCKK098
2/28/2011	Added	Quality	9406	HC-CM1f4b	BHCKK203
2/28/2011	Added	Quality	9406	HC-CM1f4c	BHCKK204
2/28/2011	Added	Quality	9406	HC-CM1f5	BHCKK212
2/28/2011	Added	Quality	9406	HC-CM1f6	BHCKK267
2/28/2011	Added	Quality	9430	HC-D4d2A	BHCKK198
2/28/2011	Added	Quality	9430	HC-D4d2B	BHDMK198
2/28/2011	Added	Quality	9430	HC-D6c4A	BHCKK210
2/28/2011	Added	Quality	9430	HC-D6c4B	BHDMK210
2/28/2011	Added	Quality	9460	HC-F5b	BHCKK202
2/28/2011	Added	Quality	9460	HC-F5c	BHCKK270
2/28/2011	Added	Quality	9480	HC-K1b	BHCKB559
2/28/2011	Added	Quality	9480	HC-K1c	BHCKB560
2/28/2011	Added	Quality	9480	HC-K3a3	BHDM3386
2/28/2011	Added	Quality	9480	HC-K3a4	BHDM3387
2/28/2011	Added	Quality	9480	HC-K3a5a	BHDMB561
2/28/2011	Added	Quality	9480	HC-K3a5b	BHDMB562
2/28/2011	Added	Quality	9480	HC-M6a1a2	BHDMK170
2/28/2011	Added	Quality	9480	HC-M6a1b	BHDMK171
2/28/2011	Added	Quality	9480	HC-M6a1c1	BHDMK174
2/28/2011	Added	Quality	9480	HC-M6a1c2a	BHDMK172
2/28/2011	Added	Quality	9480	HC-M6a1c2b	BHDMK173
2/28/2011	Added	Quality	9480	HC-M6a1d	BHDMK175
2/28/2011	Added	Quality	9480	HC-M6a1e1	BHDMK176
2/28/2011	Added	Quality	9480	HC-M6a1e2	BHDMK177
2/28/2011	Added	Quality	9480	HC-M6a2	BHCKK178
2/28/2011	Added	Quality	9480	HC-M6a3	BHCKK179
2/28/2011	Added	Quality	9480	HC-M6a4a	BHCKK180
2/28/2011	Added	Quality	9480	HC-M6a4b	BHCKK181
2/28/2011	Added	Quality	9480	HC-M6a4c	BHCKK182
2/28/2011	Added	Quality	9480	HC-M6a5	BHCKK183



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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Quality	9480	HC-M6b2	BHDMK188	
2/28/2011	Added	Quality	9480	HC-M6b3	BHDMK189	
2/28/2011	Added	Quality	9480	HC-M6b4	BHDMK190	
2/28/2011	Added	Quality	9480	HC-M6b5	BHDMK191	
2/28/2011	Added	Quality	9480	HC-M6b6	BHFNK260	
2/28/2011	Added	Quality	9480	HC-M6b7	BHCKK268	
2/28/2011	Added	Quality	9480	HC-M7a	BHCKK193	
2/28/2011	Added	Quality	9480	HC-M7b	BHCKK194	
2/28/2011	Added	Quality	9480	HC-M6a5a	BHCKK184	
2/28/2011	Added	Quality	9480	HC-M6a5b	BHCKK185	
2/28/2011	Added	Quality	9480	HC-M6a5c	BHCKK186	
2/28/2011	Added	Quality	9480	HC-M6a5d	BHCKK273	
2/28/2011	Added	Quality	9520	HC-N5cA	BHCKK216	
2/28/2011	Added	Quality	9520	HC-N5cB	BHCKK217	
2/28/2011	Added	Quality	9520	HC-N5cC	BHCKK218	
2/28/2011	Added	Quality	9520	HC-N12a1aA	BHDMK045	
2/28/2011	Added	Quality	9520	HC-N12a1aB	BHDMK046	
2/28/2011	Added	Quality	9520	HC-N12a1aC	BHDMK047	
2/28/2011	Added	Quality	9520	HC-N12a1bA	BHDMK048	
2/28/2011	Added	Quality	9520	HC-N12a1bB	BHDMK049	
2/28/2011	Added	Quality	9520	HC-N12a1bC	BHDMK050	
2/28/2011	Added	Quality	9520	HC-N12a2A	BHDMK051	
2/28/2011	Added	Quality	9520	HC-N12a2B	BHDMK052	
2/28/2011	Added	Quality	9520	HC-N12a2C	BHDMK053	
2/28/2011	Added	Quality	9520	HC-N12a3aA	BHDMK054	
2/28/2011	Added	Quality	9520	HC-N12a3aB	BHDMK055	
2/28/2011	Added	Quality	9520	HC-N12a3aC	BHDMK056	
2/28/2011	Added	Quality	9520	HC-N12a3b1A	BHDMK057	
2/28/2011	Added	Quality	9520	HC-N12a3b1B	BHDMK058	
2/28/2011	Added	Quality	9520	HC-N12a3b1C	BHDMK059	
2/28/2011	Added	Quality	9520	HC-N12a3b2A	BHDMK060	
2/28/2011	Added	Quality	9520	HC-N12a3b2B	BHDMK061	
2/28/2011	Added	Quality	9520	HC-N12a3b2C	BHDMK062	
2/28/2011	Added	Quality	9520	HC-N12a4A	BHDMK063	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>		
2/28/2011	Added	Quality	9520	HC-N12a4B	BHDMK064	
2/28/2011	Added	Quality	9520	HC-N12a4C	BHDMK065	
2/28/2011	Added	Quality	9520	HC-N12a5aA	BHDMK066	
2/28/2011	Added	Quality	9520	HC-N12a5aB	BHDMK067	
2/28/2011	Added	Quality	9520	HC-N12a5aC	BHDMK068	
2/28/2011	Added	Quality	9520	HC-N12a5bA	BHDMK069	
2/28/2011	Added	Quality	9520	HC-N12a5bB	BHDMK070	
2/28/2011	Added	Quality	9520	HC-N12a5bC	BHDMK071	
2/28/2011	Added	Quality	9520	HC-N12bA	BHCKK072	
2/28/2011	Added	Quality	9520	HC-N12bB	BHCKK073	
2/28/2011	Added	Quality	9520	HC-N12bC	BHCKK074	
2/28/2011	Added	Quality	9520	HC-N12cA	BHCKK075	
2/28/2011	Added	Quality	9520	HC-N12cB	BHCKK076	
2/28/2011	Added	Quality	9520	HC-N12cC	BHCKK077	
2/28/2011	Added	Quality	9520	HC-N12d1A	BHCKK078	
2/28/2011	Added	Quality	9520	HC-N12d1B	BHCKK079	
2/28/2011	Added	Quality	9520	HC-N12d1C	BHCKK080	
2/28/2011	Added	Quality	9520	HC-N12d2A	BHCKK081	
2/28/2011	Added	Quality	9520	HC-N12d2B	BHCKK082	
2/28/2011	Added	Quality	9520	HC-N12d2C	BHCKK083	
2/28/2011	Added	Quality	9520	HC-N12d3A	BHCKK084	
2/28/2011	Added	Quality	9520	HC-N12d3B	BHCKK085	
2/28/2011	Added	Quality	9520	HC-N12d3C	BHCKK086	
2/28/2011	Added	Quality	9520	HC-N12eA	BHCKK087	
2/28/2011	Added	Quality	9520	HC-N12eB	BHCKK088	
2/28/2011	Added	Quality	9520	HC-N12eC	BHCKK089	
2/28/2011	Added	Quality	9520	HC-N12fA	BHCKK102	
2/28/2011	Added	Quality	9520	HC-N12fB	BHCKK103	
2/28/2011	Added	Quality	9520	HC-N12fC	BHCKK104	
2/28/2011	Added	Quality	9520	HC-NM1a1A	BHDMK105	
2/28/2011	Added	Quality	9520	HC-NM1a1B	BHDMK106	
2/28/2011	Added	Quality	9520	HC-NM1a1C	BHDMK107	
2/28/2011	Added	Quality	9520	HC-NM1a2A	BHDMK108	
2/28/2011	Added	Quality	9520	HC-NM1a2B	BHDMK109	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>		
2/28/2011	Added	Quality	9520	HC-NM1a2C	BHDMK110	
2/28/2011	Added	Quality	9520	HC-NM1cA	BHDMK111	
2/28/2011	Added	Quality	9520	HC-NM1cB	BHDMK112	
2/28/2011	Added	Quality	9520	HC-NM1cC	BHDMK113	
2/28/2011	Added	Quality	9520	HC-NM1d1A	BHDMK114	
2/28/2011	Added	Quality	9520	HC-NM1d1B	BHDMK115	
2/28/2011	Added	Quality	9520	HC-NM1d1C	BHDMK116	
2/28/2011	Added	Quality	9520	HC-NM1d2A	BHDMK117	
2/28/2011	Added	Quality	9520	HC-NM1d2B	BHDMK118	
2/28/2011	Added	Quality	9520	HC-NM1d2C	BHDMK119	
2/28/2011	Added	Quality	9520	HC-NM1e1A	BHCKK120	
2/28/2011	Added	Quality	9520	HC-NM1e1B	BHCKK121	
2/28/2011	Added	Quality	9520	HC-NM1e1C	BHCKK122	
2/28/2011	Added	Quality	9520	HC-NM1e2A	BHCKK123	
2/28/2011	Added	Quality	9520	HC-NM1e2B	BHCKK124	
2/28/2011	Added	Quality	9520	HC-NM1e2C	BHCKK125	
2/28/2011	Added	Quality	9520	HC-N12e1A	BHCKK091	
2/28/2011	Added	Quality	9520	HC-N12e1B	BHCKK092	
2/28/2011	Added	Quality	9520	HC-N12e1C	BHCKK093	
2/28/2011	Added	Quality	9520	HC-N12e2A	BHCKK095	
2/28/2011	Added	Quality	9520	HC-N12e2B	BHCKK096	
2/28/2011	Added	Quality	9520	HC-N12e2C	BHCKK097	
2/28/2011	Added	Quality	9520	HC-N12e3A	BHCKK099	
2/28/2011	Added	Quality	9520	HC-N12e3B	BHCKK100	
2/28/2011	Added	Quality	9520	HC-N12e3C	BHCKK101	
2/28/2011	Added	Quality	9520	HC-N12e4A	BHCKK269	
2/28/2011	Added	Quality	9520	HC-N12e4B	BHCKK271	
2/28/2011	Added	Quality	9520	HC-N12e4C	BHCKK272	
2/28/2011	Added	Quality	9520	HC-NM1f1A	BHDMK130	
2/28/2011	Added	Quality	9520	HC-NM1f1B	BHDMK131	
2/28/2011	Added	Quality	9520	HC-NM1f1C	BHDMK132	
2/28/2011	Added	Quality	9520	HC-NM1f2A	BHCKK134	
2/28/2011	Added	Quality	9520	HC-NM1f2B	BHCKK135	
2/28/2011	Added	Quality	9520	HC-NM1f2C	BHCKK136	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>		
2/28/2011	Added	Quality	9520	HC-NM1f3A	BHCKK138	
2/28/2011	Added	Quality	9520	HC-NM1f3B	BHCKK139	
2/28/2011	Added	Quality	9520	HC-NM1f3C	BHCKK140	
2/28/2011	Added	Quality	9520	HC-NM1f4aA	BHCKK274	
2/28/2011	Added	Quality	9520	HC-NM1f4aB	BHCKK275	
2/28/2011	Added	Quality	9520	HC-NM1f4aC	BHCKK276	
2/28/2011	Added	Quality	9520	HC-NM1f4bA	BHCKK277	
2/28/2011	Added	Quality	9520	HC-NM1f4bB	BHCKK278	
2/28/2011	Added	Quality	9520	HC-NM1f4bC	BHCKK279	
2/28/2011	Added	Quality	9520	HC-NM1f4cA	BHCKK280	
2/28/2011	Added	Quality	9520	HC-NM1f4cB	BHCKK281	
2/28/2011	Added	Quality	9520	HC-NM1f4cC	BHCKK282	
2/28/2011	Added	Quality	9520	HC-NM1f5A	BHCKK283	
2/28/2011	Added	Quality	9520	HC-NM1f5B	BHCKK284	
2/28/2011	Added	Quality	9520	HC-NM1f5C	BHCKK285	
2/28/2011	Added	Quality	9520	HC-NM1f6A	BHCKK286	
2/28/2011	Added	Quality	9520	HC-NM1f6B	BHCKK287	
2/28/2011	Added	Quality	9520	HC-NM1f6C	BHCKK288	
2/28/2011	Added	Quality	9565	HC-V1aA	BHCKJ981	
2/28/2011	Added	Quality	9565	HC-V1aB	BHCKJ982	
2/28/2011	Added	Quality	9565	HC-V1aC	BHCKJ983	
2/28/2011	Added	Quality	9565	HC-V1bA	BHCKJ984	
2/28/2011	Added	Quality	9565	HC-V1bB	BHCKJ985	
2/28/2011	Added	Quality	9565	HC-V1bC	BHCKJ986	
2/28/2011	Added	Quality	9565	HC-V1cA	BHCKJ987	
2/28/2011	Added	Quality	9565	HC-V1cB	BHCKJ988	
2/28/2011	Added	Quality	9565	HC-V1cC	BHCKJ989	
2/28/2011	Added	Quality	9565	HC-V1dA	BHCKJ990	
2/28/2011	Added	Quality	9565	HC-V1dB	BHCKJ991	
2/28/2011	Added	Quality	9565	HC-V1dC	BHCKJ992	
2/28/2011	Added	Quality	9565	HC-V1eA	BHCKJ993	
2/28/2011	Added	Quality	9565	HC-V1eB	BHCKJ994	
2/28/2011	Added	Quality	9565	HC-V1eC	BHCKJ995	
2/28/2011	Added	Quality	9565	HC-V1fA	BHCKJ996	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Quality	9565	HC-V1fB	BHCKJ997	
2/28/2011	Added	Quality	9565	HC-V1fC	BHCKJ998	
2/28/2011	Added	Quality	9565	HC-V1gA	BHCKJ999	
2/28/2011	Added	Quality	9565	HC-V1gB	BHCKK001	
2/28/2011	Added	Quality	9565	HC-V1gC	BHCKK002	
2/28/2011	Added	Quality	9565	HC-V1hA	BHCKK003	
2/28/2011	Added	Quality	9565	HC-V1hB	BHCKK004	
2/28/2011	Added	Quality	9565	HC-V1hC	BHCKK005	
2/28/2011	Added	Quality	9565	HC-V1iA	BHCKK006	
2/28/2011	Added	Quality	9565	HC-V1iB	BHCKK007	
2/28/2011	Added	Quality	9565	HC-V1iC	BHCKK008	
2/28/2011	Added	Quality	9565	HC-V1jA	BHCKK009	
2/28/2011	Added	Quality	9565	HC-V1jB	BHCKK010	
2/28/2011	Added	Quality	9565	HC-V1jC	BHCKK011	
2/28/2011	Added	Quality	9565	HC-V1kA	BHCKK012	
2/28/2011	Added	Quality	9565	HC-V1kB	BHCKK013	
2/28/2011	Added	Quality	9565	HC-V1kC	BHCKK014	
2/28/2011	Added	Quality	9565	HC-V2aA	BHCKK015	
2/28/2011	Added	Quality	9565	HC-V2aB	BHCKK016	
2/28/2011	Added	Quality	9565	HC-V2aC	BHCKK017	
2/28/2011	Added	Quality	9565	HC-V2bA	BHCKK018	
2/28/2011	Added	Quality	9565	HC-V2bB	BHCKK019	
2/28/2011	Added	Quality	9565	HC-V2bC	BHCKK020	
2/28/2011	Added	Quality	9565	HC-V2cA	BHCKK021	
2/28/2011	Added	Quality	9565	HC-V2cB	BHCKK022	
2/28/2011	Added	Quality	9565	HC-V2cC	BHCKK023	
2/28/2011	Added	Quality	9565	HC-V2dA	BHCKK024	
2/28/2011	Added	Quality	9565	HC-V2dB	BHCKK025	
2/28/2011	Added	Quality	9565	HC-V2dC	BHCKK026	
2/28/2011	Added	Quality	9565	HC-V2eA	BHCKK027	
2/28/2011	Added	Quality	9565	HC-V2eB	BHCKK028	
2/28/2011	Added	Quality	9565	HC-V2eC	BHCKK029	
2/28/2011	Added	Quality	9565	HC-V3A	BHCKK030	
2/28/2011	Added	Quality	9565	HC-V3B	BHCKK031	

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2/28/2011	Added	Quality	9565	HC-V3C	BHCKK032	
2/28/2011	Added	Quality	9565	HC-V4A	BHCKK033	
2/28/2011	Added	Quality	9565	HC-V4B	BHCKK034	
2/28/2011	Added	Quality	9565	HC-V4C	BHCKK035	
2/28/2011	Ended	Quality	0143	HC-C1c2bB	BHDM5368	
2/28/2011	Ended	Quality	0206	HC-NM1aA	BHCKF661	
2/28/2011	Ended	Quality	0207	HC-NM1aB	BHCKF662	
2/28/2011	Ended	Quality	0208	HC-NM1aC	BHCKF663	
2/28/2011	Ended	Quality	0209	HC-NM1bA	BHCK1658	
2/28/2011	Ended	Quality	0210	HC-NM1bB	BHCK1659	
2/28/2011	Ended	Quality	0211	HC-NM1bC	BHCK1661	
2/28/2011	Ended	Quality	0220	HC-NM1aC	BHCKF663	
2/28/2011	Ended	Quality	0387	NBS1	BHCKG914	
2/28/2011	Ended	Quality	0391	NBS2	BHCKJ463	
2/28/2011	Ended	Quality	6690	HC-NM1bC	BHCK1661	
2/28/2011	Ended	Quality	9335	IN1	BHCKJ536	
2/28/2011	Ended	Quality	9580	NBS1	BHCKG914	
2/28/2011	Ended	Quality	9580	NBS2	BHCKJ463	
2/28/2011	Ended	Quality	9580	NBS3	BHCKJ537	
2/28/2011	Revised	Quality	0073	HC-Q13A	BHCKG805	
2/28/2011	Revised	Quality	0144	HC-NM1bC	BHCKF663	
2/28/2011	Revised	Quality	0158	HC-CM10c3A	BHCKK196	
2/28/2011	Revised	Quality	0159	HC-CM10c4B	BHDMK208	
2/28/2011	Revised	Quality	0162	HC-C1c2bB	BHDM5368	
2/28/2011	Revised	Quality	0164	HC-CM10aA	BHCKF608	
2/28/2011	Revised	Quality	0165	HC-CM10a1B	BHDMF578	
2/28/2011	Revised	Quality	0166	HC-CM10a2B	BHDMF579	
2/28/2011	Revised	Quality	0167	HC-CM10a3aB	BHDMF580	
2/28/2011	Revised	Quality	0168	HC-CM10a3b(i)B	BHDMF581	
2/28/2011	Revised	Quality	0169	HC-CM10a3b(ii)B	BHDMF582	
2/28/2011	Revised	Quality	0170	HC-CM10a4B	BHDMF583	
2/28/2011	Revised	Quality	0171	HC-CM10a5B	BHDMF584	
2/28/2011	Revised	Quality	0172	HC-CM10bA	BHCKF585	
2/28/2011	Revised	Quality	0173	HC-CM10bB	BHDMF585	

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2/28/2011	Revised	Quality	0174	HC-CM10c1A	BHCKF586	
2/28/2011	Revised	Quality	0175	HC-CM10c1B	BHDMF586	
2/28/2011	Revised	Quality	0176	HC-CM10c2A	BHCKF587	
2/28/2011	Revised	Quality	0177	HC-CM10c2B	BHDMF587	
2/28/2011	Revised	Quality	0178	HC-CM10c3A	BHCKK196	
2/28/2011	Revised	Quality	0179	HC-CM10c3B	BHDMK196	
2/28/2011	Revised	Quality	0180	HC-CM10dA	BHCKF589	
2/28/2011	Revised	Quality	0181	HC-CM10dB	BHDMF589	
2/28/2011	Revised	Quality	0183	HC-D6aA	BHCKF610	
2/28/2011	Revised	Quality	0184	HC-D6a1B	BHDMF604	
2/28/2011	Revised	Quality	0185	HC-D6a2B	BHDMF605	
2/28/2011	Revised	Quality	0186	HC-D6a3aB	BHDMF606	
2/28/2011	Revised	Quality	0187	HC-D6a3b(i)B	BHDMF607	
2/28/2011	Revised	Quality	0188	HC-D6a3b(ii)B	BHDMF611	
2/28/2011	Revised	Quality	0189	HC-D6a4B	BHDMF612	
2/28/2011	Revised	Quality	0190	HC-D6a5B	BHDMF613	
2/28/2011	Revised	Quality	0191	HC-D6bA	BHCKF614	
2/28/2011	Revised	Quality	0192	HC-D6bB	BHDMF614	
2/28/2011	Revised	Quality	0193	HC-D6c1A	BHCKF615	
2/28/2011	Revised	Quality	0194	HC-D6c1B	BHDMF615	
2/28/2011	Revised	Quality	0195	HC-D6c2A	BHCKF616	
2/28/2011	Revised	Quality	0196	HC-D6c2B	BHDMF616	
2/28/2011	Revised	Quality	0197	HC-D6c3A	BHCKK199	
2/28/2011	Revised	Quality	0198	HC-D6c3B	BHDMK199	
2/28/2011	Revised	Quality	0199	HC-D6dA	BHCKF618	
2/28/2011	Revised	Quality	0200	HC-D6dB	BHDMF618	
2/28/2011	Revised	Quality	0202	HC-DM6	BHCKF651	
2/28/2011	Revised	Quality	0203	HC-DM8	BHCKF654	
2/28/2011	Revised	Quality	0212	HC-P4c2	BHDMF677	
2/28/2011	Revised	Quality	0239	HC-CM11aA	BHCKF609	
2/28/2011	Revised	Quality	0240	HC-CM11a1B	BHDMF590	
2/28/2011	Revised	Quality	0241	HC-CM11a2B	BHDMF591	
2/28/2011	Revised	Quality	0242	HC-CM11a3aB	BHDMF592	
2/28/2011	Revised	Quality	0243	HC-CM11a3b(i)B	BHDMF593	

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2/28/2011	Revised	Quality	0244	HC-CM11a3b(ii)B	BHDMF594	
2/28/2011	Revised	Quality	0245	HC-CM11a4B	BHDMF595	
2/28/2011	Revised	Quality	0246	HC-CM11a5B	BHDMF596	
2/28/2011	Revised	Quality	0247	HC-CM11bA	BHCKF597	
2/28/2011	Revised	Quality	0248	HC-CM11bB	BHDMF597	
2/28/2011	Revised	Quality	0249	HC-CM11c1A	BHCKF598	
2/28/2011	Revised	Quality	0250	HC-CM11c1B	BHDMF598	
2/28/2011	Revised	Quality	0251	HC-CM11c2A	BHCKF599	
2/28/2011	Revised	Quality	0252	HC-CM11c2B	BHDMF599	
2/28/2011	Revised	Quality	0253	HC-CM11c3A	BHCKK195	
2/28/2011	Revised	Quality	0254	HC-CM11c3B	BHDMK195	
2/28/2011	Revised	Quality	0255	HC-CM11dA	BHCKF601	
2/28/2011	Revised	Quality	0256	HC-CM11dB	BHDMF601	
2/28/2011	Revised	Quality	0271	HC-DM1c3A	BHCKK200	
2/28/2011	Revised	Quality	0272	HC-DM1c3B	BHDMK200	
2/28/2011	Revised	Quality	0275	HC-B4c1aB	BHCKK143	
2/28/2011	Revised	Quality	0276	HC-B4c1aD	BHCKK145	
2/28/2011	Revised	Quality	0277	HC-B4c2aB	BHCKK151	
2/28/2011	Revised	Quality	0278	HC-B4c2aD	BHCKK153	
2/28/2011	Revised	Quality	0392	HC-Q4A	BHCKG488	
2/28/2011	Revised	Quality	6000	HC-C6cA	BHCKK137	
2/28/2011	Revised	Quality	6027	HC-CM5b	BHCKC780	
2/28/2011	Revised	Quality	6202	HC-I(I)1	BHCKB988	
2/28/2011	Revised	Quality	6202	HC-I(I)2	BHCKC244	
2/28/2011	Revised	Quality	6202	HC-I(I)3	BHCKB990	
2/28/2011	Revised	Quality	6202	HC-I(I)4	BHCKB991	
2/28/2011	Revised	Quality	6202	HC-I(I)5	BHCKC245	
2/28/2011	Revised	Quality	6202	HC-I(I)6	BHCKC246	
2/28/2011	Revised	Quality	6202	HC-I(II)1	BHCKC247	
2/28/2011	Revised	Quality	6202	HC-I(II)2	BHCKB992	
2/28/2011	Revised	Quality	6202	HC-I(II)3	BHCKC248	
2/28/2011	Revised	Quality	6202	HC-I(II)4	BHCKB994	
2/28/2011	Revised	Quality	6202	HC-I(II)5	BHCKB996	
2/28/2011	Revised	Quality	6202	HC-I(II)6	BHCKC249	



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2/28/2011	Revised	Quality	6202	HC-I(II)7	BHCKC250	
2/28/2011	Revised	Quality	6206	HC-K1a	BHCKB558	
2/28/2011	Revised	Quality	6208	HC-K1a	BHCKB558	
2/28/2011	Revised	Quality	6250	HC-K5	BHCK3368	
2/28/2011	Revised	Quality	6253	HC-K6	BHCK3517	
2/28/2011	Revised	Quality	6290	HC-K9	BHCK2635	
2/28/2011	Revised	Quality	6660	HC-N10C	BHCK5526	
2/28/2011	Revised	Quality	6663	HC-N9A	BHCK3505	
2/28/2011	Revised	Quality	6664	HC-N9B	BHCK3506	
2/28/2011	Revised	Quality	6666	HC-N9C	BHCK3507	
2/28/2011	Revised	Quality	6670	HC-N11aA	BHCKK039	
2/28/2011	Revised	Quality	6675	HC-N11aB	BHCKK040	
2/28/2011	Revised	Quality	6680	HC-N11aC	BHCKK041	
2/28/2011	Revised	Quality	6700	HC-NM1fC	BHCKK128	
2/28/2011	Revised	Quality	6898	HC-R35C	BHC01754	
2/28/2011	Revised	Quality	6921	HC-R42F	BHC9B639	
2/28/2011	Revised	Quality	9260	HI-B(I)5bA	BHCKK129	
2/28/2011	Revised	Quality	9260	HI-B(I)5bB	BHCKK133	
2/28/2011	Revised	Quality	9400	HC-B4c1aA	BHCKK142	
2/28/2011	Revised	Quality	9400	HC-B4c1aB	BHCKK143	
2/28/2011	Revised	Quality	9400	HC-B4c1aC	BHCKK144	
2/28/2011	Revised	Quality	9400	HC-B4c1aD	BHCKK145	
2/28/2011	Revised	Quality	9400	HC-B4c2aA	BHCKK150	
2/28/2011	Revised	Quality	9400	HC-B4c2aB	BHCKK151	
2/28/2011	Revised	Quality	9400	HC-B4c2aC	BHCKK152	
2/28/2011	Revised	Quality	9400	HC-B4c2aD	BHCKK153	
2/28/2011	Revised	Quality	9406	HC-C6cA	BHCKK137	
2/28/2011	Revised	Quality	9406	HC-CM1b	BHDMF576	
2/28/2011	Revised	Quality	9406	HC-CM1f	BHCKK165	
2/28/2011	Revised	Quality	9430	HC-D4d1A	BHCKK197	
2/28/2011	Revised	Quality	9430	HC-D4d1B	BHDMK197	
2/28/2011	Revised	Quality	9430	HC-D6c3A	BHCKK199	
2/28/2011	Revised	Quality	9430	HC-D6c3B	BHDMK199	
2/28/2011	Revised	Quality	9460	HC-F5a	BHCKK201	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Revised	Quality	9480	HC-K1a	BHCKB558	
2/28/2011	Revised	Quality	9480	HC-M6a1a1	BHDMK169	
2/28/2011	Revised	Quality	9480	HC-M6b1	BHDMK187	
2/28/2011	Revised	Quality	9520	HC-N5bA	BHCKK213	
2/28/2011	Revised	Quality	9520	HC-N5bB	BHCKK214	
2/28/2011	Revised	Quality	9520	HC-N5bC	BHCKK215	
2/28/2011	Revised	Quality	9520	HC-N11A	BHCKK036	
2/28/2011	Revised	Quality	9520	HC-N11B	BHCKK037	
2/28/2011	Revised	Quality	9520	HC-N11C	BHCKK038	
2/28/2011	Revised	Quality	9520	HC-N11aA	BHCKK039	
2/28/2011	Revised	Quality	9520	HC-N11aB	BHCKK040	
2/28/2011	Revised	Quality	9520	HC-N11aC	BHCKK041	
2/28/2011	Revised	Quality	9520	HC-N11bA	BHCKK042	
2/28/2011	Revised	Quality	9520	HC-N11bB	BHCKK043	
2/28/2011	Revised	Quality	9520	HC-N11bC	BHCKK044	
2/28/2011	Revised	Quality	9520	HC-NM1bA	BHCKF661	
2/28/2011	Revised	Quality	9520	HC-NM1bB	BHCKF662	
2/28/2011	Revised	Quality	9520	HC-NM1bC	BHCKF663	
2/28/2011	Revised	Quality	9520	HC-NM1fA	BHCKK126	
2/28/2011	Revised	Quality	9520	HC-NM1fB	BHCKK127	
2/28/2011	Revised	Quality	9520	HC-NM1fC	BHCKK128	
2/28/2011	Revised	Quality	9580	NBS1	BHCKK141	
2/28/2011	Added	Validity	0225	HC-N5bC	BHCKK215	
2/28/2011	Added	Validity	0226	HC-CM10c4B	BHDMK208	
2/28/2011	Added	Validity	0227	HC-CM11c4B	BHDMK209	
2/28/2011	Added	Validity	0228	HC-D4d2B	BHDMK198	
2/28/2011	Added	Validity	0229	HC-D6c4B	BHDMK210	
2/28/2011	Added	Validity	0230	HC-DM1c4B	BHDMK211	
2/28/2011	Added	Validity	0231	HC-N12a1aA	BHDMK045	
2/28/2011	Added	Validity	0232	HC-N12a1aB	BHDMK046	
2/28/2011	Added	Validity	0233	HC-N12a1aC	BHDMK047	
2/28/2011	Added	Validity	0234	HC-N12a1bA	BHDMK048	
2/28/2011	Added	Validity	0235	HC-N12a1bB	BHDMK049	
2/28/2011	Added	Validity	0236	HC-N12a1bC	BHDMK050	

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2/28/2011	Added	Validity	0237	HC-N12a2A	BHDMK051	
2/28/2011	Added	Validity	0238	HC-N12a2B	BHDMK052	
2/28/2011	Added	Validity	0239	HC-N12a2C	BHDMK053	
2/28/2011	Added	Validity	0240	HC-N12a3aA	BHDMK054	
2/28/2011	Added	Validity	0241	HC-N12a3aB	BHDMK055	
2/28/2011	Added	Validity	0242	HC-N12a3aC	BHDMK056	
2/28/2011	Added	Validity	0243	HC-N12a3b1A	BHDMK057	
2/28/2011	Added	Validity	0244	HC-N12a3b1B	BHDMK058	
2/28/2011	Added	Validity	0245	HC-N12a3b1C	BHDMK059	
2/28/2011	Added	Validity	0246	HC-N12a3b2A	BHDMK060	
2/28/2011	Added	Validity	0247	HC-N12a3b2B	BHDMK061	
2/28/2011	Added	Validity	0248	HC-N12a3b2C	BHDMK062	
2/28/2011	Added	Validity	0249	HC-N12a4A	BHDMK063	
2/28/2011	Added	Validity	0250	HC-N12a4B	BHDMK064	
2/28/2011	Added	Validity	0251	HC-N12a4C	BHDMK065	
2/28/2011	Added	Validity	0252	HC-N12a5aA	BHDMK066	
2/28/2011	Added	Validity	0253	HC-N12a5aB	BHDMK067	
2/28/2011	Added	Validity	0254	HC-N12a5aC	BHDMK068	
2/28/2011	Added	Validity	0255	HC-N12a5bA	BHDMK069	
2/28/2011	Added	Validity	0256	HC-N12a5bB	BHDMK070	
2/28/2011	Added	Validity	0257	HC-N12a5bC	BHDMK071	
2/28/2011	Added	Validity	0258	HC-N12bA	BHCKK072	
2/28/2011	Added	Validity	0259	HC-N12bB	BHCKK073	
2/28/2011	Added	Validity	0260	HC-N12bC	BHCKK074	
2/28/2011	Added	Validity	0261	HC-N12cA	BHCKK075	
2/28/2011	Added	Validity	0262	HC-N12cB	BHCKK076	
2/28/2011	Added	Validity	0263	HC-N12cC	BHCKK077	
2/28/2011	Added	Validity	0264	HC-N12d1A	BHCKK078	
2/28/2011	Added	Validity	0265	HC-N12d1B	BHCKK079	
2/28/2011	Added	Validity	0266	HC-N12d1C	BHCKK080	
2/28/2011	Added	Validity	0267	HC-N12d2A	BHCKK081	
2/28/2011	Added	Validity	0268	HC-N12d2B	BHCKK082	
2/28/2011	Added	Validity	0269	HC-N12d2C	BHCKK083	
2/28/2011	Added	Validity	0270	HC-N12d3A	BHCKK084	

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		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Validity	0271	HC-N12d3B	BHCKK085	
2/28/2011	Added	Validity	0272	HC-N12d3C	BHCKK086	
2/28/2011	Added	Validity	0273	HC-N12eA	BHCKK087	
2/28/2011	Added	Validity	0274	HC-N12eB	BHCKK088	
2/28/2011	Added	Validity	0275	HC-N12eC	BHCKK089	
2/28/2011	Added	Validity	0276	HC-N12fA	BHCKK102	
2/28/2011	Added	Validity	0277	HC-N12fB	BHCKK103	
2/28/2011	Added	Validity	0278	HC-N12fC	BHCKK104	
2/28/2011	Added	Validity	0279	HC-NM1a1A	BHDMK105	
2/28/2011	Added	Validity	0280	HC-NM1a1B	BHDMK106	
2/28/2011	Added	Validity	0281	HC-NM1a1C	BHDMK107	
2/28/2011	Added	Validity	0282	HC-NM1a2A	BHDMK108	
2/28/2011	Added	Validity	0283	HC-NM1a2B	BHDMK109	
2/28/2011	Added	Validity	0284	HC-NM1a2C	BHDMK110	
2/28/2011	Added	Validity	0285	HC-NM1bA	BHCKF661	
2/28/2011	Added	Validity	0286	HC-NM1bB	BHCKF662	
2/28/2011	Added	Validity	0287	HC-NM1bC	BHCKF663	
2/28/2011	Added	Validity	0288	HC-NM1cA	BHDMK111	
2/28/2011	Added	Validity	0289	HC-NM1cB	BHDMK112	
2/28/2011	Added	Validity	0290	HC-NM1cC	BHDMK113	
2/28/2011	Added	Validity	0291	HC-NM1d1A	BHDMK114	
2/28/2011	Added	Validity	0292	HC-NM1d1B	BHDMK115	
2/28/2011	Added	Validity	0293	HC-NM1d1C	BHDMK116	
2/28/2011	Added	Validity	0294	HC-NM1d2A	BHDMK117	
2/28/2011	Added	Validity	0295	HC-NM1d2B	BHDMK118	
2/28/2011	Added	Validity	0296	HC-NM1d2C	BHDMK119	
2/28/2011	Added	Validity	0297	HC-NM1e2A	BHCKK123	
2/28/2011	Added	Validity	0298	HC-NM1e2B	BHCKK124	
2/28/2011	Added	Validity	0299	HC-NM1e2C	BHCKK125	
2/28/2011	Added	Validity	0300	HC-NM1fA	BHCKK126	
2/28/2011	Added	Validity	0301	HC-NM1fB	BHCKK127	
2/28/2011	Added	Validity	0302	HC-NM1fC	BHCKK128	
2/28/2011	Added	Validity	0303	CFO	BHCKC490	
2/28/2011	Added	Validity	0304	CONTACTN	BHTX8901	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Validity	0305	CONTACTP	BHTX8902	
2/28/2011	Added	Validity	0306	CONTACTF	BHTX9116	
2/28/2011	Added	Validity	0307	CONTACTE	BHTX4086	
2/28/2011	Added	Validity	0308	DATESIGN	BHTXJ196	
2/28/2011	Added	Validity	0309	HC-C1a1B	BHCKF158	
2/28/2011	Added	Validity	0310	HC-C1a2B	BHCKF159	
2/28/2011	Added	Validity	0311	HC-C1c2bB	BHDM5368	
2/28/2011	Added	Validity	0312	HC-C1dB	BHDM1460	
2/28/2011	Added	Validity	0313	HC-C1e1B	BHCKF160	
2/28/2011	Added	Validity	0314	HC-C1e2B	BHCKF161	
2/28/2011	Added	Validity	0315	HC-C4bA	BHCK1764	
2/28/2011	Added	Validity	0316	HC-C9b2A	BHCKJ451	
2/28/2011	Added	Validity	0317	HC-M6a1a1	BHDMK169	
2/28/2011	Added	Validity	0318	HC-M6a1a2	BHDMK170	
2/28/2011	Added	Validity	0319	HC-M6a1b	BHDMK171	
2/28/2011	Added	Validity	0320	HC-M6a1c1	BHDMK174	
2/28/2011	Added	Validity	0321	HC-M6a1c2a	BHDMK172	
2/28/2011	Added	Validity	0322	HC-M6a1c2b	BHDMK173	
2/28/2011	Added	Validity	0323	HC-M6a1d	BHDMK175	
2/28/2011	Added	Validity	0324	HC-M6a1e1	BHDMK176	
2/28/2011	Added	Validity	0325	HC-M6a1e2	BHDMK177	
2/28/2011	Added	Validity	0326	HC-M6a2	BHCKK178	
2/28/2011	Added	Validity	0327	HC-M6a3	BHCKK179	
2/28/2011	Added	Validity	0328	HC-M6a4a	BHCKK180	
2/28/2011	Added	Validity	0329	HC-M6a4b	BHCKK181	
2/28/2011	Added	Validity	0330	HC-M6a4c	BHCKK182	
2/28/2011	Added	Validity	0331	HC-M6a5	BHCKK183	
2/28/2011	Added	Validity	0332	HC-M6a1a1	BHDMK169	
2/28/2011	Added	Validity	0333	HC-M6a1a2	BHDMK170	
2/28/2011	Added	Validity	0334	HC-M6a1b	BHDMK171	
2/28/2011	Added	Validity	0335	HC-M6a1c1	BHDMK174	
2/28/2011	Added	Validity	0336	HC-M6a1c2a	BHDMK172	
2/28/2011	Added	Validity	0337	HC-M6a1c2b	BHDMK173	
2/28/2011	Added	Validity	0338	HC-M6a1d	BHDMK175	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Validity	0339	HC-M6a1e1	BHDMK176	
2/28/2011	Added	Validity	0340	HC-M6a1e2	BHDMK177	
2/28/2011	Added	Validity	0341	HC-M6a2	BHCKK178	
2/28/2011	Added	Validity	0342	HC-M6a3	BHCKK179	
2/28/2011	Added	Validity	0343	HC-M6a4a	BHCKK180	
2/28/2011	Added	Validity	0344	HC-M6a4b	BHCKK181	
2/28/2011	Added	Validity	0345	HC-M6a4c	BHCKK182	
2/28/2011	Added	Validity	0346	HC-M6a5	BHCKK183	
2/28/2011	Added	Validity	0347	HC-CM1a1	BHDMK158	
2/28/2011	Added	Validity	0348	HC-CM1a2	BHDMK159	
2/28/2011	Added	Validity	0349	HC-CM1b	BHDMF576	
2/28/2011	Added	Validity	0350	HC-CM1c	BHDMK160	
2/28/2011	Added	Validity	0351	HC-CM1d1	BHDMK161	
2/28/2011	Added	Validity	0352	HC-CM1d2	BHDMK162	
2/28/2011	Added	Validity	0353	HC-CM1e1	BHCKK163	
2/28/2011	Added	Validity	0354	HC-CM1e2	BHCKK164	
2/28/2011	Added	Validity	0355	HC-CM1f6	BHCKK267	
2/28/2011	Added	Validity	0356	HC-CM1f1	BHDMK166	
2/28/2011	Added	Validity	0357	HC-CM1f2	BHCKK167	
2/28/2011	Added	Validity	0358	HC-CM1f3	BHCKK168	
2/28/2011	Added	Validity	0359	HC-CM1f4a	BHCKK098	
2/28/2011	Added	Validity	0360	HC-CM1f4b	BHCKK203	
2/28/2011	Added	Validity	0361	HC-CM1f4c	BHCKK204	
2/28/2011	Added	Validity	0362	HC-CM1f5	BHCKK212	
2/28/2011	Added	Validity	0363	HC-CM1f6	BHCKK267	
2/28/2011	Added	Validity	0364	HC-M6a5d	BHCKK273	
2/28/2011	Added	Validity	0365	HC-M6b7	BHCKK268	
2/28/2011	Added	Validity	0366	HC-M6a5a	BHCKK184	
2/28/2011	Added	Validity	0367	HC-M6a5b	BHCKK185	
2/28/2011	Added	Validity	0368	HC-M6a5c	BHCKK186	
2/28/2011	Added	Validity	0369	HC-M6a5d	BHCKK273	
2/28/2011	Added	Validity	0370	HC-N12e4A	BHCKK269	
2/28/2011	Added	Validity	0371	HC-N12e4B	BHCKK271	
2/28/2011	Added	Validity	0372	HC-N12e4C	BHCKK272	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/28/2011	Added	Validity	0373	HC-N12e1A	BHCKK091	
2/28/2011	Added	Validity	0374	HC-N12e1B	BHCKK092	
2/28/2011	Added	Validity	0375	HC-N12e1C	BHCKK093	
2/28/2011	Added	Validity	0376	HC-N12e2A	BHCKK095	
2/28/2011	Added	Validity	0377	HC-N12e2B	BHCKK096	
2/28/2011	Added	Validity	0378	HC-N12e2C	BHCKK097	
2/28/2011	Added	Validity	0379	HC-N12e3A	BHCKK099	
2/28/2011	Added	Validity	0380	HC-N12e3B	BHCKK100	
2/28/2011	Added	Validity	0381	HC-N12e3C	BHCKK101	
2/28/2011	Added	Validity	0382	HC-N12e4A	BHCKK269	
2/28/2011	Added	Validity	0383	HC-N12e4B	BHCKK271	
2/28/2011	Added	Validity	0384	HC-N12e4C	BHCKK272	
2/28/2011	Added	Validity	0385	HC-NM1f6A	BHCKK286	
2/28/2011	Added	Validity	0386	HC-NM1f6B	BHCKK287	
2/28/2011	Added	Validity	0387	HC-NM1f6C	BHCKK288	
2/28/2011	Added	Validity	0388	HC-NM1f1A	BHDMK130	
2/28/2011	Added	Validity	0389	HC-NM1f1B	BHDMK131	
2/28/2011	Added	Validity	0390	HC-NM1f1C	BHDMK132	
2/28/2011	Added	Validity	0391	HC-NM1f2A	BHCKK134	
2/28/2011	Added	Validity	0392	HC-NM1f2B	BHCKK135	
2/28/2011	Added	Validity	0393	HC-NM1f2C	BHCKK136	
2/28/2011	Added	Validity	0394	HC-NM1f3A	BHCKK138	
2/28/2011	Added	Validity	0395	HC-NM1f3B	BHCKK139	
2/28/2011	Added	Validity	0396	HC-NM1f3C	BHCKK140	
2/28/2011	Added	Validity	0397	HC-NM1f4aA	BHCKK274	
2/28/2011	Added	Validity	0398	HC-NM1f4aB	BHCKK275	
2/28/2011	Added	Validity	0399	HC-NM1f4aC	BHCKK276	
2/28/2011	Added	Validity	0400	HC-NM1f4bA	BHCKK277	
2/28/2011	Added	Validity	0401	HC-NM1f4bB	BHCKK278	
2/28/2011	Added	Validity	0402	HC-NM1f4bC	BHCKK279	
2/28/2011	Added	Validity	0403	HC-NM1f4cA	BHCKK280	
2/28/2011	Added	Validity	0404	HC-NM1f4cB	BHCKK281	
2/28/2011	Added	Validity	0405	HC-NM1f4cC	BHCKK282	
2/28/2011	Added	Validity	0406	HC-NM1f5A	BHCKK283	

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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>			<i>MDRM</i>	<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>		
2/28/2011	Added	Validity	0407	HC-NM1f5B	BHCKK284	
2/28/2011	Added	Validity	0408	HC-NM1f5C	BHCKK285	
2/28/2011	Added	Validity	0409	HC-NM1f6A	BHCKK286	
2/28/2011	Added	Validity	0410	HC-NM1f6B	BHCKK287	
2/28/2011	Added	Validity	0411	HC-NM1f6C	BHCKK288	
2/28/2011	Added	Validity	0412	HC-M6a5a	BHCKK184	
2/28/2011	Added	Validity	0413	HC-M6a5b	BHCKK185	
2/28/2011	Added	Validity	0414	HC-M6a5c	BHCKK186	
2/28/2011	Added	Validity	0415	HC-M6a5d	BHCKK273	
2/28/2011	Added	Validity	0416	HC-C6cA	BHCKK137	
2/28/2011	Added	Validity	0417	HC-C6dA	BHCKK207	
2/28/2011	Added	Validity	0418	HC-C7A	BHCK2081	
2/28/2011	Added	Validity	0419	HC-C9b2A	BHCKJ451	
2/28/2011	Added	Validity	0420	HC-C1bB	BHDM1420	
2/28/2011	Added	Validity	0421	HC-C2bA	BHCK1296	
2/28/2011	Added	Validity	0422	HC-C3A	BHCK1590	
2/28/2011	Added	Validity	0423	HC-C6aA	BHCKB538	
2/28/2011	Revised	Validity	0105	HC-CM10c3B	BHDMK196	
2/28/2011	Revised	Validity	0111	HC-CM11c3B	BHDMK195	
2/28/2011	Revised	Validity	0124	HC-D6c3B	BHDMK199	
2/28/2011	Revised	Validity	0137	HC-DM1c3B	BHDMK200	
2/28/2011	Revised	Validity	0160	HC-D12B	BHDM3545	
2/28/2011	Revised	Validity	0161	HC-D4d1B	BHDMK197	
2/28/2011	Revised	Validity	0222	HC-M6a5	BHCKK183	
2/28/2011	Revised	Validity	0223	HC-M6b6	BHFNK260	
2/28/2011	Revised	Validity	1600	HI-B(I)9A	BHCK4635	
2/28/2011	Revised	Validity	1620	HI-B(I)9B	BHCK4605	
2/28/2011	Revised	Validity	2175	HC-B8A	BHCT1754	
2/28/2011	Revised	Validity	2185	HC-B8D	BHCT1773	
2/28/2011	Revised	Validity	2215	HC-B8B	BHCK1771	
2/28/2011	Revised	Validity	2225	HC-B8C	BHCK1772	
2/28/2011	Revised	Validity	2250	HC-BM2c	BHCK0387	
2/28/2011	Revised	Validity	2325	HC-C6dA	BHCKK207	
2/28/2011	Revised	Validity	2370	HC-C11A	BHCK2123	



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<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>			<i>MDRM</i>	<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>		
2/28/2011	Revised	Validity	2430	HC-CM1f	BHCKK165	
2/28/2011	Revised	Validity	2479	HC-D12A	BHCT3545	
2/28/2011	Revised	Validity	2640	HC-F6	BHCK2168	
2/28/2011	Revised	Validity	3175	HC-N5cC	BHCKK218	
2/28/2011	Revised	Validity	3230	HC-N10A	BHCK5524	
2/28/2011	Revised	Validity	3240	HC-N10B	BHCK5525	
2/28/2011	Revised	Validity	3255	HC-N10C	BHCK5526	
2/28/2011	Revised	Validity	3270	HC-N11A	BHCKK036	
2/28/2011	Revised	Validity	3280	HC-N11B	BHCKK037	
2/28/2011	Revised	Validity	3290	HC-N11C	BHCKK038	
2/28/2011	Revised	Validity	3310	HC-N11aA	BHCKK039	
2/28/2011	Revised	Validity	3320	HC-N11aB	BHCKK040	
2/28/2011	Revised	Validity	3330	HC-N11aC	BHCKK041	
2/28/2011	Revised	Validity	3445	HC-NM3A	BHCK3508	
2/28/2011	Revised	Validity	3455	HC-NM3B	BHCK1912	
2/28/2011	Revised	Validity	3460	HC-NM3C	BHCK1913	
2/28/2011	Revised	Validity	3465	HC-NM5aA	BHCKC240	
2/28/2011	Revised	Validity	3470	HC-NM5aB	BHCKC241	
2/28/2011	Revised	Validity	3475	HC-NM5aC	BHCKC226	

**SUMMARY OF EDIT CHANGES EFFECTIVE  
FOR MARCH 31, 2011, FR Y-9LP CHECKLISTS**

<i>FR Y-9LP</i>						
<i>(most recent changes listed first by type of change, edit type, and edit number)</i>						
<i>Date of Change</i>	<i>Type of Change</i>	<i>Affected Edit Information</i>				<i>Comments</i>
		<i>Type</i>	<i>Number</i>	<i>Target Item</i>	<i>MDRM</i>	
2/11/2011	Revised	Intraseries	0140	PI-Mem5	BHCPJ980	
2/11/2011	Revised	Intraseries	0141	PI-Mem5	BHCPJ980	
2/11/2011	Revised	Intraseries	0144	PI-Mem5	BHCPJ980	
2/11/2011	Revised	Quality	0142	PI-Mem5	BHCPJ980	
2/11/2011	Revised	Quality	0143	PI-Mem5	BHCPJ980	
2/11/2011	Revised	Quality	0146	PC-Mem1a	BHCPF819	
2/11/2011	Revised	Quality	0148	PC-Mem1b	BHCPF820	
2/11/2011	Revised	Quality	0795	PC-B8	BHCPK297	
2/11/2011	Revised	Quality	9260	PC-B8	BHCPK297	
2/11/2011	Revised	Quality	0131	PC-B15b	BHCPC427	
2/11/2011	Revised	Quality	0132	PC-B15c	BHCPC428	
2/11/2011	Revised	Quality	0133	PC-B15d	BHCP2792	
2/11/2011	Revised	Quality	0134	PC-B15e	BHCP2793	
2/11/2011	Revised	Quality	0135	PC-B15f	BHCP2794	
2/11/2011	Revised	Quality	0136	PC-B15g	BHCP2796	
2/11/2011	Revised	Quality	0137	PC-B15h	BHCP2831	
2/11/2011	Revised	Quality	0149	PI-Mem5	BHCPF229	
2/11/2011	Revised	Quality	0855	PC-B15f	BHCP2794	
2/11/2011	Revised	Quality	0860	PC-B15f	BHCP2794	
2/11/2011	Revised	Quality	0875	PC-B15g	BHCP2796	
2/11/2011	Revised	Quality	0880	PC-B15g	BHCP2796	
2/11/2011	Revised	Quality	0895	PC-B15h	BHCP2831	
2/11/2011	Revised	Quality	0900	PC-B15h	BHCP2831	
2/11/2011	Revised	Quality	0910	PC-B15a	BHCP4778	