



BOARD OF GOVERNORS
OF THE
FEDERAL RESERVE SYSTEM

WASHINGTON, D.C. 20551

DIVISION OF BANKING
SUPERVISION AND REGULATION

SR 12-6

April 12, 2012

Revised July 26, 2012

The attachment to this letter has been revised to provide additional information explaining why each letter has been made inactive.

**TO THE OFFICER IN CHARGE OF SUPERVISION
AT EACH FEDERAL RESERVE BANK**

SUBJECT: Inactive Supervisory Guidance

Applicability to Community Banking Organizations: This letter applies to all state member banks, bank holding companies, savings and loan holding companies, and U.S. offices of foreign banking organizations, including those with \$10 billion or less in consolidated assets.

Federal Reserve Board staff have identified certain previously issued guidance that should now be inactive. Forty-three SR letters have been determined to be inactive and no longer applicable to the Federal Reserve's supervision program. In many cases, the information transmitted in these issuances has become outdated or has been superseded by subsequent regulations, policies, and guidance. The attachment lists the letters deemed inactive.

Questions or comments about the inactive status of any of these letters or concerns that they may contain supervisory guidance of continuing relevance should be addressed to Virginia Gibbs, Manager, Policy Implementation and Effectiveness, at (202) 452-2521, or David Snyder, Supervisory Financial Analyst, at (202) 728-5893, in the Division of Banking Supervision and Regulation. In addition, questions may be sent via the Board's public website.¹

Maryann F. Hunter
Deputy Director

¹ See <http://www.federalreserve.gov/apps/contactus/feedback.aspx>.

Attachment:

- *Inactive SR Letters*

Inactive SR Letters*Revised on July 26, 2012 to include "Reason" column.*

Letter No.	Date	Subject/Title	Reason
SR 10-7	3/25/2010	Comments to the Basel Committee on Banking Supervision Regarding Proposals to Strengthen the Resiliency of the Banking Sector	Expired, request for comments.
SR 09-6	7/8/2009	California Registered Warrants	Expired, underlying instruments retired.
SR 09-3	1/27/2009	Debt Guaranteed under the Federal Deposit Insurance Corporation's (FDIC) Temporary Liquidity Guarantee Program	Expired, Temporary Liquidity Guarantee Program funding closed.
SR 08-10	10/29/2008	Regulatory Capital Impact of Losses on Fannie Mae and Freddie Mac Preferred Stock	Expired, event notice.
SR 07-14	8/16/2007	FFIEC Press Release on the U.S. Treasury Department Sponsored Exercise to Test Readiness to Deal with Pandemic Crisis	Expired, event notice.
SR 07-13	8/9/2007	Federal Trade Commission (FTC) Request for Comments on the Use of Social Security Numbers (SSNs) Within the Private Sector	Expired, request for comments.
SR 07-3	2/5/2007	Reminder of Supervisory Guidance for Financial Institutions Affected by Hurricane Katrina	Expired, disaster event guidance.
SR 06-3	2/3/2006	Interagency Supervisory Guidance for Institutions Affected by Hurricane Katrina	Expired, disaster event guidance.
SR 05-24	12/2/2005	Questions and Answers for Financial Institutions in Response to Hurricanes Katrina and Rita	Expired, disaster event guidance.
SR 05-18	10/11/2005	Waiver of the Appraisal Regulation for Regulated Institutions Affected by Hurricanes Katrina and Rita	Expired, disaster event guidance.

Letter No.	Date	Subject/Title	Reason
SR 05-17	9/22/2005	Katrina Related Marketing Practices Invoking the Name of the Federal Reserve	Expired, disaster event guidance.
SR 05-15	9/9/2005	FAQs for Financial Institutions on the Bank Secrecy Act and Hurricane Katrina Victims	Expired, disaster event guidance.
SR 05-1	1/27/2005	Qualification Process for Basel II Implementation	Outdated, informational notice.
SR 04-5	3/1/2004	Interagency Update on Accounting for Loan and Lease Losses	Outdated, informational notice.
SR 03-13	7/2/2003	Instructions for Reporting Trust Preferred Securities on Schedule HC-R of the FR Y-9C	Superseded by report form instructions.
SR 03-8	5/5/2003	Statement on Application of Recent Corporate Governance Initiatives to Non-Public Banking Organizations	Outdated, informational notice.
SR 02-22	12/4/2002	Interagency Advisory on Accounting for Accrued Interest Receivable Related to Credit Card Securitizations	Outdated, newer generally accepted accounting principles (GAAP).
SR 01-26	11/1/2001	SEC Action Against Robert L. Bentley, Bentley Financial Services, and Entrust Group	Expired, event notice or warning.
SR 01-16	5/31/2001	Rescission of Fedwire Third-Party Access Policy	Expired, event notice.
SR 00-4 (SUP)	2/29/2000	Outsourcing of Information and Transaction Processing	Superseded, largely by SR 00-17
SR 99-23 (SUP)	9/28/1999	Recent Trends in Bank Lending Standards for Commercial Loans	Outdated, informational notice.

Letter No.	Date	Subject/Title	Reason
SR 99-1 (SUP)	1/28/1999	Interim Regulatory Reporting and Capital Guidance on FAS 133, "Accounting for Derivative Instruments and Hedging Activities"	Superseded by report form instructions.
SR 98-7 (GEN)	4/14/1998	Interagency Advisory Concerning a "Safe Harbor" and the Filing of Suspicious Activity Reports	Superseded by SR 04-8.
SR 97-32 (SUP)	12/4/1997	Sound Practices Guidance for Information Security for Networks	Superseded by FFIEC IT exam handbooks.
SR 97-20	7/10/1997	Superseded SR Letters	Expired notice.
SR 97-19 (SUP)	6/30/1997	Private Banking Activities	Superseded by FFIEC <i>BSA/AML Examination Manual</i> .
SR 96-22 (SPE)	10/4/1996	Interagency Supervisory Statement on Risk Management of Client/Server Systems	Superseded by FFIEC IT exam handbooks.
SR 95-10 (SUP)	3/3/1995	Payable Through Accounts	Superseded by FFIEC <i>BSA/AML Examination Manual</i> .
SR 95-3 (SUP)	1/14/1995	Clarification of the Supervisory Policy Statement on Securities Activities	Superseded. Interpretation of SR 92-1, which is inactive.
SR 94-52 (FIS)	10/21/1994	Repeal of Call Report Publication Requirements Under Federal Law	Expired notice of repeal of regulation or requirement.
SR 93-64	12/18/1993	Credit Card-Related Merchant Activities	Outdated, informational notice.
SR 93-61 (FIS)	10/25/1993	Interagency Advisory Concerning "Prime Bank" Financial Instruments	Expired notice or warning of an event.

Letter No.	Date	Subject/Title	Reason
SR 93-56 (FIS)	9/22/1993	Bank Secrecy Act - Department of the Treasury Rulings and Directives	Outdated. Superseded by FinCEN's web site.
SR 93-29 (FIS)	5/26/1993	Potential Misuse of a Department of the Treasury Form	Outdated, informational notice.
SR 93-3 (IB)	1/21/1993	Call Report Treatment for Brazil's recently-issued IDU Bonds	Expired, underlying instruments retired.
SR 91-18 (FIS)	9/23/1991	Classification Guidelines For An Asset When A Substantial Portion Has Been Charged Off	Superseded by SR 09-7.
SR 91-16 (FIS)	7/16/1991	Supplementary Examination Guidelines on Real Estate Loans and Certain Reporting Issues Pertaining to Nonaccrual Loans	Superseded by SR 09-7.
SR 91-2 (FIS)	1/31/1991	Collateralized Mortgage Obligations/Real Estate Mortgage Investment Conduits	Outdated, inconsistent with current practices.
SR 90-32	9/21/1990	Sharing of Inspection Reports and Other Supervisory Information with the Office of Thrift Supervision	Office of Thrift Supervision abolished by the Dodd-Frank Act.
SR 89-7 (STR)	4/21/1989	Delegation of Notices Filed Pursuant to the Management Interlocks Revision Act of 1988 ("MIRA")	Outdated. See the Board's "Rules Regarding Delegation of Authority," specifically, 12 CFR 265.11(g)(2). See also Regulation L (12 CFR 212), which implements MIRA.
SR 88-24	8/4/1988	Recording Interest Payments and Certain Foreign Debt	Outdated, more comprehensive GAAP.
SR 81-729	12/23/1981	Initiating examinations of the uninsured, state-chartered, non-member trust subsidiaries of bank holding companies.	Superseded by later guidance (SR-01-5). Relevant content has been incorporated in Section 3120.0 of the <i>Bank Holding Company Supervision Manual</i>

Letter No.	Date	Subject/Title	Reason
SR 78-498 (SR 498)	10/19/1978	Policy Statement on Intercorporate Tax Policies	Superseded by SR 98-38
