## Insert A

Part II.

Item 6, column B, must equal Schedule HC, item 4.c.

Updated Footnotes will replace footnotes below (Insert B): See changes in Blue

1). Holding companies with total assets greater than \$5 billion that have adopted ASU 2016-13 are to report HI-C Part II.

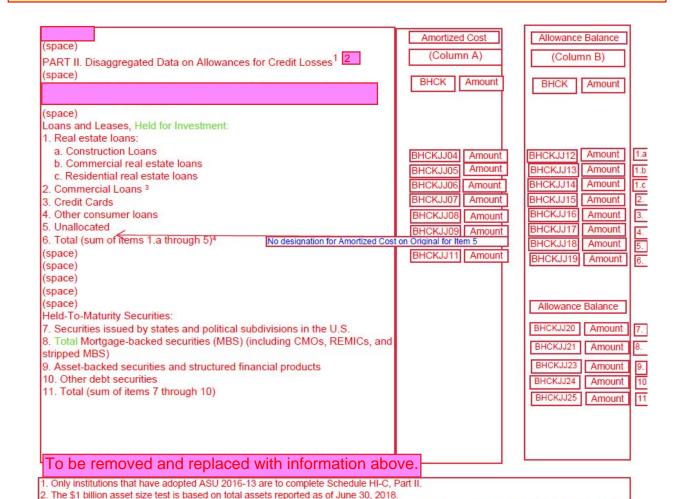
For HCs with less than \$5 billion in total assets, report the following:

**Data items 1-6:** For HCs that have adopted ASU 2016-13, report the disaggregated data on the amortized cost and the related allowance for *credit losses* in HI-C part II items 1-6, columns A and B, semiannually in June and December.

For HCs that have not adopted ASU 2016-13, report the disaggregated data on the amortized cost and the related allowance for *loan* and *lease losses* in HI-C part II items 1-6, columns A and B, semiannually in June and December.

**Data items 7-11:** Only HCs that have adopted ASU 2016-13 are to report Schedule HI-C Part II items 7 through 11, semiannually in June and December.

- 2. The \$5 billion asset size threshold is based on total assets reported as of June 30, 2018.
- 3. Include all loans and leases not reported as real estate loans, credit cards, or other consumer loans in items 1, 3 or 4 of Schedule HI-C Part II.
- 4. Item 6, column B, must equal Schedule HC, item 4.c.



3. Include all loans and leases not reported as real estate loans, credit cards, or other consumer loans in items 1, 3, or 4 of Schedule HI-C,