DRAFT

FR Y-14Q, Schedule L, Changes for December 31, 2017 (where noted) and March 31, 2018

Schedule L - Counterparty
Columns that collect information based on the supervisory stress scenarios are only required to be populated for the submission of data from the as-of quarter of CCAR.

This schedule has 13 sub-schedules for information on counterparty credit risk grouped as follows:

L.1. Derivatives profile by counterparty and aggregate across all counterparties
a. Top counterparties comprising 95% of firm Credit Valuation Adjustment (CVA), ranked by CVA
b.1 Top 20 consolidated counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed CVA
b.2 Top 20 consolidated counterparties by BHC or IHC Scenario Stressed CVA
c.1 Top 20 consolidated counterparties ranked by Net CE
c.2 Top 20 consolidated counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed Net CE
c.3 Top 20 consolidated counterparties ranked by BHC or IHC Scenario Stressed Net CE
d.1 Top 20 consolidated collateralized counterparties ranked by Gross CE
d.2 Top 20 consolidated collateralized counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed Gross CE
e.1 Aggregate CVA data by ratings and collateralization
~~e.1. Aggregate CVA data by ratings~~
e.2 Additional/Offline CVA reserves
e.3 Collateralized Netting Sets (netting sets with a CSA agreement in place), sorted by Internal Rating
e.4 Uncollateralized netting sets (netting sets without a CSA agreement in place), sorted by Internal Rating

L.2. Expected Exposure (EE) profile by counterparty: Top counterparties ranked by CVA comprising 95% of firm CVA

L.3. Credit quality by counterparty: Top counterparties ranked by CVA comprising 95% of firm CVA

L.4. Aggregate and Top CVA sensitivities

L.~~6~~5. Derivatives and ~~Securities~~ securities financing transactions (SFT) profile: All CCPs and G7 sovereigns + Top 25 non-CCP/G7 SFT and derivative counterparties ranked by methodologies ~~in FR-14Q instructions. for the top 25 counterparties by netting agreement level, consolidated counterparty level and aggregate across all counterparties~~
1. ~~Aggregate~~ D~~d~~erivative and SFT information by counterparty legal entity and netting set/agreement~~/set~~
2. SFT assets posted and received by counterparty legal entity and netting set/agreement and asset - category~~consolidated/parent counterparty~~
3. Aggregate SFTs by Internal Rating
~~a.~~
~~b. L.6. Derivatives profile for the top 25 counterparties by netting set level and at a consolidated counterparty level.~~
~~Aggregate derivative information by counterparty legal entity and netting agreement~~
4. Derivative positions detail ~~mark-to-market amount assets posted and received~~ by counterparty legal entity and ~~consolidated/parent counterparty~~netting set/agreement and asset category~~-~~

~~L.56. Central Counterparties by House vs Client Exposure and OTC vs Exchange Traded~~

Additionally, a Notes schedule is provided to allow reporting institutions that so wish to explain the content of specific items in this schedule. If the BHC elects to provide additional data, this should include an explanation of the additional data and why it is provided. If the data links to data in other schedules of the CCR schedule, then a clear data identifier must be provided such that schedules may be merged if necessary (see counterparty identification details below).

Data Formatting Instructions

Future time buckets (sub-schedule L.2): The level of granularity of future revaluation time buckets should be at the level used to calculate CVA at the BHC or IHC, and should be as granular as available.

Schedules L.1.a, L.1.b, L.1.c, and L.1.d provide data at the counterparty level (unit of observation = counterparty). Schedule L.2 provides all available data at the counterparty + tenor bucket level (unit of observation = counterparty + tenor bucket). Sub-schedule L.3 provides data at the counterparty level for each date of market data inputs used. Sub-schedules L.5 ~~and L.6~~ provide data at the netting agreement level as well as at the aggregated level by rating.

Where applicable, fields that allow **optional reporting** should be populated with appropriate information or with "NA." For all required fields, 1) where information is not available or applicable, fields should be left blank and 2) where firms do not have exposures, a zero should be reported. Incorrectly reported fields will be rejected.

For sub-schedules L.1-L.5, all figures reported should be reported in positive terms with the exception of single name credit hedges on sub-schedules L.1.a-L.1.e, which can be reported as either positive or negative figures (net sold position reported as positive, net bought position reported as negative). **See sub-schedule L.~~6~~5 for further formatting guidelines,** as several items can be reported in positive or negative terms.

Counterparty Exposure Universe

All counterparty exposures related to derivatives activities should be included in the universe of transactions applicable for sub-schedules L.1-L.4 and L.~~6~~5. All counterparty exposures related to repurchase, reverse repurchase, securities lending and securities borrowing activities should be included in the universe of transactions applicable for sub-schedule L.5.

Counterparty Identification

All counterparties must have a unique counterparty identifier. In addition, the name of the counterparty should be provided. Unique identifiers and names must be consistent across sub-schedules. In particular, it must be possible to merge sub-schedules L.1, L.2, L.3, and L.5 on the variables counterparty name, counterparty ID, industry, country, internal rating, and external rating. ***Specifically for sub-schedules L.1, L.2, and L.3***: If any netting set or sub-netting set IDs are provided on one sub-schedule, they must be provided on all sub-schedules. **Specifically for sub-schedules L.5 ~~and L.6~~**: The consolidated counterparty name and ID must be consistent with sub-schedules L.1, L.2, and L.3, if applicable. Other identifying information – industry, country, internal rating, external rating – must be reported at the legal-entity level, i.e. for each reported legal entity.

Consolidation of Counterparties

Sub-schedules L.1 ~~and~~ - L.~~4~~3: When calculating total group exposure, all counterparties/legal entities should be included, regardless of whether or not they have a CVA associated with them.

For non-sovereigns and non-central counterparties report at the consolidated group/parent level.

~~RNon-sovereigns and non-central counterparties:~~
~~o Report at the consolidated group/parent level.~~

~~R~~For sovereigns and central Counterparties, report at the entity level. Report the consolidated group/parent level name in the Counterparty Name field, the consolidated counterparty ID in Counterparty ID field, the counterparty entity ID in the Legal Entity Identifier (LEI) field, and the counterparty entity name in the Sub-Netting Set ID field. ~~Sovereigns and central counterparties: o Report at the entity level. Report the consolidated group/parent level name in the Counterparty Name field, the consolidated counterparty ID in Counterparty ID field, the counterparty entity ID in the Netting SetLegal Entity ID field, and the counterparty entity name in the Sub-Netting Set IDLegal Entity Name field.~~ Do not consolidate bankruptcy-remote entities. For sub-schedules L.1.b-L.1.d, more than 20 entries may be needed based on this requirement. ~~Do not consolidate bankruptcy-remote entities.~~

- Report the industry code, country, and internal/external rating of each reported entity.
- Rank is based on the consolidated ~~sovereign/CCP~~counterparty, inclusive of sovereign/CCP and non-sovereigns/CCP counterparty, and that rank must be reported for each entity. ~~Report the industry code of each entity including the sovereign/CCP itself.~~

Sub-schedules L.2 and L.3: If different market spreads are attached to different entities within a counterparty group, each entity should be reported as a separate counterparty. Display each counterparty entity's own name, rating, country ID and industry information. The rank should be that of the consolidated counterparty reported on sub-schedule L.1.a.

Sub-schedule~~s~~ L.4: The top 10 counterparties by sensitivities to Risk Factors should be aggregated and ranked at the consolidated group/parent level.~~2 and 3: If different market spreads are attached to different entities within a counterparty group, each entity should be reported as a separate counterparty. Display each counterparty entity's own name, rating, country ID and industry information. The rank should be that of the consolidated counterparty reported on sub-schedule 1a. Display the consolidated counterparty ID in Counterparty ID field and the counterparty entity ID in the Netting Set ID field .~~

Sub-schedule~~s~~ L.5~~ and 6~~: Any consolidation requirements for ~~these~~ this sub-schedule~~s~~ is~~are~~ located below in the specific instructions for these sub-schedules.

Central Counterparty Reporting
Designated central clearing counterparty (CCP) exposures should include both cleared OTC derivatives and exchange traded derivatives. For counterparties that clear both OTC derivatives and exchange traded derivatives (namely futures and options), provide a breakout of the amount of exposure reported for each (OTC vs exchange traded) in the notes section of the CCR schedule or a supplemental Excel file submitted as supporting documentation.

Report only house exposures to the CCPs and report these counterparties at the legal entity level, as opposed to consolidated entity level. Gross CE, Net CE, and CVA (as defined in column instructions below) should include all exposures to the CCP, such as default fund contributions, initial margin, and any other collateral provided to the CCP that exceeds contract M~~T~~tM amounts. Additionally, Total Notional, New Notional During Quarter, Weighted Average Maturity, Position MtM, and Total Net Collateral, as reported on sub-schedules L.1.a)-d) and Stressed EEs, as reported on sub-schedule L.2, should also include the firm's exposures to the CCP~~ exposuress~~.

If a firm takes a CVA on a CCP and that CVA falls into the top 95% of total firm CVA, that CCP should be reported on sub-schedules L.1.a, L.2 and L.3 of Schedule L. Regardless of whether a CVA is taken, if a CCP falls into any of the top 20 lists on sub-schedules L.1.b, L.1.c, and L.1.d of Schedule L, that CCP should be

reported. Exposure to CCPs should be included in aggregate exposures reported on both sub-schedules L.1.e and sub-schedule L.5.3 of Schedule L. On sub-schedule L.1.e.3, CCP exposure should be reported in collateralized netting sets if the collateral is legally enforceable. Otherwise, the exposure should be reported in uncollateralized netting sets on sub-schedule L.1.e.4. If a CCP falls into any top 10 counterparty list on sub-schedule L.4 of Schedule L, it should be reported. All CCPs should be reported on sub-schedules L.5 ~~and L.6~~, regardless of whether a CVA is taken against the CCP.

In the case a CCP itself is the bi-lateral counterparty to a derivative or SFT, then the CCP must be included in the consideration of which bi-lateral counterparties are the "top 25" as ranked by the ranking methodologies outlined in L.5.

Regular/Unstressed and CCAR/Stressed Submissions
Regular submissions of this schedule (i.e. without stressed information) must be submitted for all four quarters, including the CCAR as-of quarter, following the regular FR Y-14Q submission deadlines. As noted at the beginning of the FR Y-14Q instructions, the deadline for the regular/unstressed submission of the CCAR as-of quarter is the same as FR Y-14Q Schedule F (Trading), which is 52 calendar days after the notification date (notifying respondents of the as-of-date) or March 15, whichever comes earlier. The as-of date for this regular/unstressed submission for the CCAR quarter is the as-of date for the global market shock.

In addition, a submission for the CCAR as-of quarter must be submitted with stressed information by April 5th. Unstressed information must be provided with the CCAR/stressed submission **unless it was already provided with the CCAR as-of quarter regular/unstressed submission**.

Sub-schedules L.1.a through L.1.e —Top Counterparties & Aggregate

Top counterparties should be ranked per instructions on sub-schedules L.1.a, L.1.b.1, L.b.2, L.1.c.1, L.1.c.2, L.1.c.2 and L.1.d.1, and L.1.d.2. Aggregate data are provided on sub-schedule L.1.e.1 and L.1.e.4. The column instructions listed further below apply to each sub-schedule in this section.

Counterparties should only be reported once across sub-schedules L.1.a-d.

Sub-schedule Instructions

L.1.a – Top counterparties comprising 95% of firm CVA, ranked by CVA

Report information for the top counterparties that comprise 95% of total firm CVA, ranked by CVA.

L.1.b – Top 20 consolidated counterparties ranked by applicable Stressed CVA

This sub-schedule is comprised of two sub-schedules of Top 20 Counterparties:
b.1. Top 20 Counterparties ranked by Federal Reserve Severely Adverse Scenario (FR Specification) Stressed CVA
b.2. Top 20 Counterparties ranked by BHC or IHC Scenario (BHC or IHC Specification) Stressed CVA

Report information for these two sub-schedules in columns as described below. If a Top 20 counterparty already is reported on sub-schedule L.1.a, L.1.c.1-L.1.c.3, or L.1.d.1-L.1.d.2, do not duplicate information for that counterparty on sub-schedule L.1.b.1 or L.1.b.2. Report only any additional counterparties needed to arrive at the Top 20 by each specific sorting criteria that are not already incorporated in sub-schedule L.1.a, L.1.c.1-L.1.c.3, or L.1.d.1-L.1.d.2. Further, do not duplicate same counterparty information between L.1.b.1. and L.1.b. 2. That is, a Top 20 counterparty that is reported on L.1.b.1 should not appear in L.1.b.2. Report

counterparties in the row corresponding to the correct rank for that counterparty based on the sorting criteria.

L.1.c – Top 20 consolidated counterparties ranked by applicable Net CE

This sub-schedule is comprised of three sub-schedules of Top 20 Counterparties:
c.1. Top 20 Counterparties ranked by Net CE
c.2. Top 20 Counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed Net CE
c.3. Top 20 Counterparties ranked by BHC or IHC Scenario Stressed Net CE.

Report information for these three sub-schedules in columns as described below. If a Top 20 counterparty already is reported on sub-schedule L.1.a, L.1.b.1, or L.1.b.2, do not duplicate information for that counterparty on this Top 20 counterparties sub-schedule. Report only any additional counterparties needed to arrive at the Top 20 by each specific sorting criteria that are not already incorporated in sub-schedule L.1.a, L.1.b.1, and L.1.b.2. Further, do not duplicate same counterparty information amongst three sub-schedules within sub-schedule L.1.c. That is, if a Top 20 counterparty is reported on L.1.c.1, L.1.c.2, or L.1.c.3, it should be reported only once. Report counterparties in the row corresponding to the correct rank for that counterparty based on the sorting criteria.

L.1.d – Top 20 consolidated collateralized counterparties ranked by applicable Gross CE

This sub-schedule is comprised of two sub-schedules of Top 20 Counterparties:
d.1. Top 20 Collateralized Counterparties ranked by Gross CE
d.2. Top 20 Collateralized Counterparties ranked by BHC or IHC Scenario Stressed Gross CE

Report information for these two sub-schedules in columns as described below. Include counterparties with at least one netting set with a CSA agreement in place. If a Top 20 counterparty already is reported on sub-schedule L1.a, L.1.b.1, L.1.b.2, L.1.c.1, L.1.c.2, or L.1.c.3, do not duplicate information for that counterparty on this Top 20 counterparties sub-schedule. Report only any additional counterparties needed to arrive at the Top 20 by each specific sorting criteria that are not already incorporated in sub-schedule L1.a, L.1.b.1, L.1.b.2, L.1.c.1, L.1.c.2, or L.1.c.3. Further, do not duplicate same counterparty information amongst two sub-schedules tables within sub-schedule L.1.d. That is, if a Top 20 counterparty is reported on sub-schedule L.1.d.1 or L.1.d.2, it should be reported only once. Report counterparties in the row corresponding to the correct rank for that counterparty based on the sorting criteria.

Item Instructions (L.1.a – L.1.d)

Sub-schedule ID (CACVM926)
Report the sub-schedule on which the consolidated counterparty is being reported, i.e. L.1.a-L.1.d.

Rank (CACVM899)
Report the rank of the consolidated/parent counterparty as ordered by CVA.

Counterparty name (CACVM900)
Report counterparty name that is alphabetically recognizable rather than an alphanumeric code. As in the overall instruction, consolidated group/parent level counterparty name should be reported.

Counterparty ID (CACVM901)
Report the unique identifier (for example, alphanumeric) assigned to the counterparty name. The counterparty ID must be unique and consistent across all sub-schedules in this schedule.

Legal Entity Identifier (LEI) (CACV9224)
Report the official LEI of the reported entity whenever available.

Netting set ID (optional) (CACVM902)
This field is optional. Netting sets should map to ISDA master netting agreements.

Sub-netting set ID (optional) (CACVM903)
This field is optional. Used if CVA is calculated below the netting set level.

Industry Code (CACVR620)
Report the four to six digit numeric code that describes the primary business activity of the parent/consolidated entity according to the North American Industry Classification System (NAICS). Six digit code required for all financial counterparties.

Country (CACVM905)
Report the country of domicile of the counterparty. BHCs may also report country of risk, but the firm must then provide details in the methodology documentation, including the list of counterparties for whom this alternate approach is selected. Countries should be identified using the standard ISO two-letter codes available at https://www.iso.org/. For supranational entities report "XX."

Internal rating (CACVM906)
Report the BHC's internal rating of the counterparty. If there are multiple ratings associated with the different netting sets of the counterparty, the mean or median internal rating should be used. Elaborate in the documentation the approach to selecting the internal rating for these types of counterparties. As a reminder, even if there are multiple internal ratings for a counterparty, there is always only one CDS for that counterparty. All data should be reported at the level at which CVA is calculated; thus every counterparty must have only one CDS spread associated with it. See above for definition of a counterparty.

External rating (CACVM907)
Report the external rating equivalent to the counterparty's internal rating, not the external rating associated with the specific counterparty. Provide an external rating from a Nationally Recognized Statistical Rating Organization (NRSRO).

Gross CE (CACVM908)
Report Gross CE, which is defined as pre-collateral exposure after bilateral counterparty netting. Sometimes referred to as the replacement cost or current credit exposure, Gross CE is the fair value of a derivative contract when that fair value is positive. Gross CE is zero when the fair value is negative or zero. For purposes of this schedule, Gross CE to an individual counterparty should be derived as follows: Determine whether a legally enforceable bilateral netting agreement is in place between the BHC and the counterparty. If such an agreement is in place, the fair values of all applicable derivative contracts with that counterparty that are included in the scope of the netting agreement are netted to a single amount, which may be positive, negative, or zero. Report Gross CE when the fair value is positive, report it as a zero when the fair value is negative or zero.

Stressed Gross CE (Severely Adverse - CACVM909; Adverse - CACVM910; BHC - CACVM911)
Report the full revaluation of Gross CE under applicable stressed conditions.

Net CE (CACVM912)
Report the sum of positive Gross CE netting agreements for a given counterparty less the value of collateral posted by the counterparty to secure those trades. Net CE should be reported after counterparty netting

and after collateral. Net CE should reflect any excess collateral posted by the BHC or IHC to the counterparty. Net CE should not reflect collateral that was called but not yet exchanged. Only collateral that was actually exchanged should be incorporated in the Net CE reporting.

Stressed Net CE (Severely Adverse - CACVM913; Adverse - CACVM914; BHC - CACVM915)
Report the full revaluation of Net CE under applicable stressed conditions. Hold collateral constant; assume no additional collection of collateral, but do apply stressed conditions to collateral.

Total Notional
The gross notional amount of all derivatives positions associated with the reported amount in the item Gross CE. For contracts with variable notional principal amounts, the basis for reporting is the notional principal amounts at the time of reporting. The total should include the sum of notional values of all contracts with a positive market value and contracts with a negative market value. When derivatives position has multiple legs, the firm should report maximum notional value across all legs.

New Notional During Quarter
The gross notional amount of the positions that were entered into during the reporting quarter.

Weighted Average Maturity
The average of time to maturity in years for all positions associated with the reported amount in the item Gross CE, as weighted by the gross notional amount associated with a given position. For trades with Optional Early Termination (OET), the maturity reporting should not take into account such early termination features. For trades with Mandatory Early Termination (MET), however, the maturity reporting should take into account such early termination features. Firms should report the average time to legal maturity in years, inclusive of OETs or METs.

Position MtM
The net mark-to-market of all positions associated with the item Gross CE not including collateral. This amount could be positive or negative.

Total Net Collateral
The amount of net mark-to-market value of all collateral associated with the item Gross CE. This netting is computed as the amount received less the amount posted, i.e. net received amounts would be reported as positive.

CVA (CACVM916)
Report the balance of all CVA, gross of hedges, for asset-side, unilateral CVA. Report CVA as a positive value. CVA is an adjustment made to the market or fair value of derivatives receivables to take into account the credit risk of a counterparty. This is different from "Net CVA", which would be equivalent to CVA less debt valuation adjustment (DVA). Provide an explanation for counterparties where this does not hold (e.g., adjustments). By requiring unilateral CVA, the default risk of the counterparty should not be conditioned on the survival of the reporting institution. Note that CVA hedges should not be included in this schedule. CVA Hedges should be reported separately in its own FRY-14Q Trading Schedule, F.

Stressed CVA (Severely Adverse - CACVM917; Adverse - CACVM918)
The full revaluation of asset-side CVA under stressed conditions. Stressed CVA should incorporate the full revaluation of exposure, probability of default (PD), and loss given default (LGD) under stressed conditions.

Stressed CVA needs to be calculated for the FR specification under the FR scenarios and the BHC specification under the BHC scenario.

CSA in place? (CACVM922)
Report the indication of whether at least one of the netting sets comprising this counterparty has a legally enforceable collateral agreement, for example, Credit Support Annex (CSA), in place. "Y" for yes, "N" for no.

% Gross CE with CSAs (CACVM923)
Report the percentage of Gross CE that is associated with netting sets that have a legally enforceable collateral agreement in place. For example, if there are two netting sets, one collateralized and one not, with equal Gross CEs in both netting sets, report a value of 50%.

Downgrade trigger modeled? (CACVM924)
Per existing guidance, report this field NA.

Single name credit hedges (CACVM925)
Report the net notional amount of single name credit hedges on the default of the counterparty, including only single name CDS on the counterparty as a reference entity. Report net bought protection as negative values and net sold protection as positive values.

L.1.e — Aggregate CVA Data by Ratings and Collateralization
This sub-schedule is comprised of four tables, as described below:
e.1. Aggregate CVA data by ratings: Report aggregate data by internal ratings category in columns as described below. The aggregate line items should equal the sum of the three tables of data below: Additional/Offline CVA Reserves, Collateralized Netting Sets and Uncollateralized Netting Sets.
e.2. Additional/Offline CVA Reserves: Report aggregate data for additional offline CVA in columns as described below. If there is a Gross CE or a Net CE figure associated with these reserves, those should be reported as well. If not, enter "0". Accompanying documentation should elaborate about the nature of these reserves.
e.3. Collateralized netting sets sorted by internal rating: Report aggregate data for collateralized netting sets by internal ratings category in columns as described below. Include only netting sets with a CSA agreement in place.
e.4. Uncollateralized netting sets sorted by internal rating: Report aggregate data for uncollateralized netting sets (netting sets without a CSA agreement in place) by internal ratings category in columns as described below.

The internal ratings categories reported on L.1.e must be the same as those reported on L.5.3.

Item Instructions

Internal rating (CACVM906)
Report the BHC's or IHC's internal rating of the counterparty. If there are multiple ratings associated with the different netting sets of the counterparty, the mean or median internal rating should be used. Elaborate in the documentation the approach to selecting the internal rating for these types of counterparties. As a reminder, even if there are multiple internal ratings for a counterparty, there is always only one CDS for that counterparty. All data should be reported at the level at which CVA is calculated for the firm; thus every counterparty must have only one CDS spread associated with it. The same mean or median rating scheme should apply to sub-schedule L.1a. See above for definition of a counterparty.

External rating (CACVM907)

Report the external rating equivalent to the counterparty's internal rating, not the external rating associated with the specific counterparty. Provide an external rating from a Nationally Recognized Statistical Rating Organization (NRSRO).

Gross CE excluding CCPs (CACVM919)
Report Gross CE, which is defined as pre-collateral exposure after bilateral counterparty netting. Sometimes referred to as the replacement cost or current credit exposure, Gross CE is the fair value of a derivative contract when that fair value is positive. Gross CE is zero when the fair value is negative or zero. For purposes of this schedule, Gross CE to an individual counterparty should be derived as follows: Determine whether a legally enforceable bilateral netting agreement is in place between the BHC and the counterparty. If such an agreement is in place, the fair values of all applicable derivative contracts with that counterparty that are included in the scope of the netting agreement are netted to a single amount, which may be positive, negative, or zero. Report Gross CE when the fair value is positive, report it as a zero when the fair value is negative or zero.

Gross CE to CCPs (CACVM920)
Report the Gross CE that is a result of transactions conducted through CCPs.

Stressed Gross CE excluding CCPs (Severely Adverse - CACLR485; Adverse - CACLR490)
Report the full revaluation of Gross CE excluding CCPs under applicable stressed conditions.

Stressed Gross CE to CCPs (Severely Adverse - CACLR489; Adverse - CACLR516)
Report the full revaluation of Gross CE to CCPs under applicable stressed conditions.

Net CE excluding CCPs (CACLR517)
Report the sum of positive Gross CE netting agreements for a given counterparty less the value of collateral posted by the counterparty to secure those trades. Net CE should be reported after counterparty netting and after collateral. Net CE should reflect any excess collateral posted by the BHC or IHC to the counterparty. Net CE should not reflect collateral that was called but not yet exchanged. Only collateral that was actually exchanged should be incorporated in the Net CE reporting.

Stressed Gross CE BHC scenario (CACLM911)
Report the full revaluation of Gross CE under applicable stressed conditions.

Net CE to CCPs (CACLR518)
Report the Net CE that is a result of transactions conducted through CCPs.

Stressed Net CE excluding CCPs (Severely Adverse - CACLR519; Adverse - CACLR521)
Report the full revaluation of Net CE excluding CCPs under applicable stressed conditions. Hold collateral constant; assume no additional collection of collateral, but do apply stressed conditions to collateral.

Stressed Net CE to CCPs (Severely Adverse - CACLR520; Adverse - CACLR522)
Report the full revaluation of Net CE to CCPs under applicable stressed conditions.

Stressed Net CE BHC scenario (CACLM915)
Report the full revaluation of Net CE under applicable stressed conditions.

CVA (CACLM916)
Report the balance of all CVA, gross of hedges, for asset-side, unilateral CVA. Report CVA as a positive value. CVA is an adjustment made to the market or fair value of derivatives receivables to take into account the

credit risk of a counterparty. This is different from "Net CVA", which would be equivalent to CVA less debt valuation adjustment (DVA). Provide an explanation for counterparties where this does not hold (e.g., adjustments). By requiring unilateral CVA, the default risk of the counterparty should not be conditioned on the survival of the reporting institution. Note that CVA hedges should not be included in this schedule. CVA Hedges should be reported separately in its own FRY-14Q Trading Schedule, F.

Stressed CVA (Severely Adverse - CACLM917; Adverse - CACLM918)
The full revaluation of asset-side CVA under stressed conditions. Stressed CVA should incorporate the full revaluation of exposure, probability of default (PD), and loss given default (LGD) under stressed conditions. Stressed CVA needs to be calculated for the FR specification under the FR scenarios and the BHC specification under the BHC scenario.

Single name credit hedges (CACVM925)
Report the net notional amount of single name credit hedges on the default of the counterparty, including only single name CDS on the counterparty as a reference entity. Report net bought protection as negative values and net sold protection as positive values.

Aggregate CVA and Stressed CVA
The difference between Aggregate Stressed CVA and Aggregate CVA should equal the CVA losses reported on Schedule A, Summary, Sub-schedule 5- Counterparty Credit Risk, Item 2, Counterparty Credit MTM Losses (CVA losses).

Additional/offline CVA reserves (Effective December 31, 2017)
Report Additional or offline CVA reserves, including Risks Not in CVA, Wrong Way Risk, Offline Reserves, or any other applicable, non-standard add-ons, that are not explicitly included in the Expected Exposure (EE) profile on sub-schedule L.2. If there is a Gross CE or a Net CE figure associated with these reserves, those should be reported as well. If not, enter "0". Accompanying documentation should provide a detailed breakdown and elaborate about the nature of these reserves. The amounts must be reported into one of five categories: model/infrastructure limitations, trades not captured, offline reserves, Funding Valuation Adjustment (if applicable), and other as described below:.

a) Model/infrastructure limitations: Risk factor not captured in the underlying pricing model or simulated in the simulation model. Please provide a breakout between pricing model and simulation model limitations in the supporting documentation.
b) Trades not captured: Types of trades or counterparties not captured in CVA systems
c) Offline reserves: Offline reserves held at the discretion of Finance
d) Funding Valuation Adjutsment (FVA) (if applicable): Funding Valuation Adjustment (if applicable)
e) Other: Includes any additional items that do not fall in the four categories listed above. Please provide a detailed description and breakout of the components of this section in the supporting documentation

Collateralized counterparty
A collateralized counterparty is a counterparty with at least one netting set with a legally enforceable collateral agreement in place.

Collateralized netting set
Netting sets with a CSA agreement in place and for which only financial collateral applies.

L.2—EE profile by counterparty: Top counterparties comprising 95% of firm CVA, ranked by CVA

Column Instructions

Counterparty name (CACBM900)
Report counterparty name that is alphabetically recognizable rather than an alphanumeric code. As in the overall instruction, consolidated group/parent level counterparty name should be reported.

Counterparty ID (CACBM901)
Report the unique identifier (for example, alphanumeric) assigned to the counterparty name. The counterparty ID must be unique and consistent across all sub-schedules in this schedule.

Legal Entity Identifier (LEI) (CACB9224)
Report the official LEI of the reported entity whenever available.

Netting set ID (optional) (CACBM902)
This field is optional. Netting sets should map to ISDA master netting agreements.

Sub-netting set ID (optional) (CACBM903)
This field is optional. Used if CVA is calculated below the netting set level.

Industry Code (CACBR620)
Report the four to six digit numeric code that describes the primary business activity of the parent/consolidated entity according to the North American Industry Classification System (NAICS). Six digit code required for all financial counterparties.

Country (CACBM905)
Report the country of domicile of the counterparty. BHCs may also report country of risk, but the firm must then provide details in the methodology documentation, including the list of counterparties for whom this alternate approach is selected. Countries should be identified using the standard ISO two-letter codes available at https://www.iso.org/. For supranational entities report "XX."

Internal rating (CACBM906)
Report the BHC's internal rating of the counterparty. If there are multiple ratings associated with the different netting sets of the counterparty, the mean or median internal rating should be used. Elaborate in the documentation the approach to selecting the internal rating for these types of counterparties. As a reminder, even if there are multiple internal ratings for a counterparty, there is always only one CDS for that counterparty. All data should be reported at the level at which CVA is calculated; thus every counterparty must have only one CDS spread associated with it. See above for definition of a counterparty.

External rating (CACBM907)
Report the external rating equivalent to the counterparty's internal rating, not the external rating associated with the specific counterparty. Provide an external rating from a Nationally Recognized Statistical Rating Organization (NRSRO).

Tenor bucket in years (CACBM928)
The time provided should be as granular as possible. Use years as the unit. For example, if the time is 6 months, the BHC should report "0.5" not "6".

Tenor buckets are defined as the time between time t and time t-1. Therefore if the value provided is one year, and the previous time provided is 6 months, the tenor bucket over which marginal (forward)

probabilities of default is calculated would be from 6 months to one year. Typically EE will be calculated at time t (the endpoint of the tenor bucket). If not, clarify if the value provided corresponds to a midpoint during the tenor bucket, an average, or some other value.

The level of granularity of future revaluation time buckets should be at the level used to calculate CVA at the BHC, and the data provided should be as granular as available.

EE - BHC specification (CACBP799)
The (unstressed) EE metric used to calculate CVA for each tenor bucket. Along each simulation path, the exposure at time t used to estimate EE(t) should be non-negative; if any exposures along a simulation path calculated at time t are negative, these should be set to 0 before calculating the expected value. The EE reference point refers to the end-point of the time bucket between time t and t-1. A time bucket is considered the time between time t and time t-1. Indicate in separate methodology notes if another approach is used (e.g., average over time bucket, mid- point, etc.).
EE (unstressed) calculated using the BHC's own specification.

Marginal PD (CACBQ451)
Value provided should be the interpolated unilateral marginal PD for each time bucket between time t and t-1. For most BHCs, marginal PD will reflect default probability over tenor bucket and be equivalent to the difference between the cumulative PD at the beginning and the end of the tenor bucket. If not, provide additional explanation. PDs should not be conditioned on the survival of the BHC.

LGD (CVA) (CACBQ667)
Loss Given Default (1-Recovery Rate) used to calculate CVA.

Discount factor (CACBR486)
Report discount factor used to calculate unstressed CVA. The discount factor should be roughly equal to e^{-zt} or $(1+z)^{-t}$, where z is the value of the zero curve at time t for the LIBOR or some other risk free rate.

Stressed EE - FR scenario & FR specification (Severely Adverse - CACBR487; Adverse - CACBR488)
Stressed EE calculated under the Federal Reserve (FR) shock scenario using the FR specification. Calculate the EE under the FR specification with a 10 day margin period of risk (MPOR) for all counterparties for which collateral is collected, and exclude the collection of additional collateral due to downgrade of a counterparty (i.e., downgrade triggers).

Stressed EE - BHC scenario & BHC specification (CACBR491)
Stressed EE calculated under the BHC shock scenario using the BHC's own specification.

Stressed marginal PD (Severely Adverse - CACBR492; Adverse - CACBR493; BHC - CACBR494)
The (unilateral) marginal PD associated with the counterparty's stressed spread. PDs should not be conditioned on the survival of the BHC.

Stressed LGD (CVA) (Severely Adverse - CACBR495; Adverse - CACBR496; BHC - CACBR497)
LGD used to calculate CVA in the applicable stressed scenario.

Stressed LGD (PD) (Severely Adverse - CACBR498; Adverse - CACBR499; BHC - CACBR500)
LGD used to calculate PD in the applicable stressed scenario.

Stressed Discount Factor (CVA) (Severely Adverse - CACBR523; Adverse - CACBR524; BHC - CACBR525)

Report the discount factor used to calculate CVA in the applicable stressed scenario.

L.3—Credit Quality by Counterparty, Top counterparties comprising 95% of firm CVA, ranked by CVA

Column Instructions

Counterparty name (CACQM900)
Report counterparty name that is alphabetically recognizable rather than an alphanumeric code. As in the overall instruction, consolidated group/parent level counterparty name should be reported.

Counterparty ID (CACQM901)
Report the unique identifier (for example, alphanumeric) assigned to the counterparty name. The counterparty ID must be unique and consistent across all sub-schedules in this schedule.

Legal Entity Identifier (LEI) (CACQ9224)
Report the official LEI of the reported entity whenever available.

Netting set ID (optional) (CACQM902)
This field is optional. Netting sets should map to ISDA master netting agreements.

Sub-netting set ID (optional) (CACQM903)
This field is optional. Used if CVA is calculated below the netting set level.

Industry Code (CACQR620)
Report the four to six digit numeric code that describes the primary business activity of the parent/consolidated entity according to the North American Industry Classification System (NAICS). Six digit code required for all financial counterparties.

Country (CACQM905)
Report the country of domicile of the counterparty. BHCs may also report country of risk, but the firm must then provide details in the methodology documentation, including the list of counterparties for whom this alternate approach is selected. Countries should be identified using the standard ISO two-letter codes available at https://www.iso.org/. For supranational entities report "XX."

Internal rating (CACQM906)
Report the BHC's internal rating of the counterparty. If there are multiple ratings associated with the different netting sets of the counterparty, the mean or median internal rating should be used. Elaborate in the documentation the approach to selecting the internal rating for these types of counterparties. As a reminder, even if there are multiple internal ratings for a counterparty, there is always only one CDS for that counterparty. All data should be reported at the level at which CVA is calculated; thus every counterparty must have only one CDS spread associated with it. See above for definition of a counterparty.

External rating (CACQM907)
Report the external rating equivalent to the counterparty's internal rating, not the external rating associated with the specific counterparty. Provide an external rating from a Nationally Recognized Statistical Rating Organization (NRSRO).

Time period (CACQR501)

The date for which the CDS (or other input) applies. For a one year CDS spread, enter "1". For grid pricing, do not enter the interpolated CDS spreads. Enter only the dates for which market data was available.

Market spread (bps) (CACQR502)
Enter the market value. If this value comes from a proxy grid, enter the value from the grid. The whole grid is not necessary. For example, if the grid is computed based on 1, 3, 5, and 10 years spreads, enter only 1, 3, 5, and 10 year data. All spread data should be reported as the all-in-cost spread, with any upfront costs incorporated into the current all-in spread.

Spread adjustment (bps) (CACQR503)
Provide the amount and operator (e.g., "*" and "+") of adjustments (in bps), if any, applied to the market spread. This field should be blank if no add-on is used.

Spread (bps) used in CVA calculation (CACQR504)
Enter the value used in the CVA calculation. This may be left blank if the market spread of the single name or proxy is used without any adjustment.

Stressed spreads (Severely Adverse - CACQR505; Adverse - CACQR506; BHC - CACQR507)
The stressed values of CDS spreads used in the stressed CVA calculation.

Mapping approach (CACQR508)
Indicate the type of proxy mapping approach used. Report either Single name own or Proxy in this field. Single name own indicates that the single name reference entity is the same as the counterparty name. Proxy indicates that the counterparty's own spread was not used; rather, a proxy spread was used.

Proxy mapping approach (CACQR509)
If single name own approach is not used, indicate the type of proxy mapping approach used. Report one of the following: Single name-related party, Industry (indicate industry based on list provided above), Ratings class (indicate the rating; e.g., AAA, AA), Industry-rating, Industry-geography, Industry-rating-geography, Rating-geography, or Other. This field may be left blank when mapping approach is Single name own.

Proxy name (CACQR510)
Identify the specific proxy used.

Market input type (CACQR511)
Indicate the type of market input used, by reporting one of the following in this field: CDS spreads, Bond spreads, KMV-EDFs, or Other.

Ticker / identifier (CACQR512)
Where applicable, enter the ticker number used (e.g., CDX IG AA, single name ticker).

Report date (CACQR513)
Enter the date of the market data.

Source (CACQR514)
Enter the source of the market data (e.g., Bloomberg, Markit).

Comments (CACQR515)
Enter any relevant comments.

L.4— Aggregate and Top 10 CVA Sensitivities by Risk Factor

This schedule collects sensitivity information of aggregate asset-side CVA based on changes in underlying risk factors. A sensitivity refers to a 1 unit change in the risk factor, and a slide refers to a larger change in the risk factor. Report an increase in CVA as a positive figure. Reported figures should be gross of CVA hedges. Sensitivities are collected in aggregate, i.e. across all positions for which CVA is taken, and for the 10 counterparties with the largest sensitivities to a given risk factor (i.e. top 10 by factor).

Aggregate CVA sensitivities and slides

The BHC may provide their own values for slides (e.g., +20bps instead of +10bps). However, if a BHC chooses to report slides other than those listed, at least one slide must be consistent with the size of the shock to that risk factor under the FR scenario. All slides should be reported only if they are based on a full revaluation of the portfolio given the change in the risk factor; slides should not be reported if they are simple linear scaling of the associated sensitivity. At a minimum there should be slides that represent a significant positive and negative move for that risk factor. For credit, when a basis point move is requested, this refers to an absolute move in the risk factor, and when a percentage move is requested, this refers to the relative move in the risk factor.

Sensitivities for top 10 counterparties

For each risk factor, report the change in CVA for each of the top 10 counterparties most sensitive to a 1bp or 1% increase, depending on risk factor. Report an increase in CVA as a positive figure. Reported sensitivities should be gross of CVA hedges.

Other material sensitivities

Material sensitivities are other large and/or important risk factors for the BHC. Add the relevant risk factors for the BHC. **This information is reported across all counterparties for each material sensitivity; unlike prescribed risk factors, there is currently no requirement to report top 10 counterparties for each "other material sensitivity".** The label must clearly identify the risk factor. If an additional risk factor is provided that is not listed in the template, provide a description of this sensitivity in the ~~tab Notes to the CCR Schedule~~supporting documentation. For example, for equity indices, include a reference to the country or region to which index corresponds.

Item Instructions

Risk factor category (CACUR526)

Report the risk factor category associated with the reported sensitivity. The risk factors consist of specified factors (see report form) and other material sensitivities that are determined by the respondent.

Risk factor description (CACUW899)

Report a brief description of the risk factor.

Counterparty name (CACQM900)

Report counterparty name that is alphabetically recognizable rather than an alphanumeric code. As in the overall instruction, consolidated group/parent level counterparty name should be reported.

Counterparty ID (CACQM901)

Report the unique identifier (for example, alphanumeric) assigned to the counterparty name. The counterparty ID must be unique and consistent across all sub-schedules in this schedule.

Risk factor slide (CACUR527)
Report the movement of the risk factor associated with the reported sensitivity.

Risk sensitivity (CACUR528)
Report aggregate asset-side CVA, gross of CVA hedges, based on the associated change in underlying risk factor.

L.5— ~~Securities Financing Transactions (SFT) and~~ Derivatives and Securities Financing Transactions (SFT) Profile ~~by Counterparty and Aggregate~~

This schedule collects information about all counterparties to SFTs and/or derivative positions at the level of position netting. The first sub-schedule is intended to identify the counterparties to these types of positions for all ranking methodologies. Counterparties must be ranked by each methodology to determine which must be reported. ~~**All sovereign counterparties and CCPS must be reported.**~~All G-7 Sovereigns and designated CCPs should be reported, regardless of which ranking methodology is used, in addition to the Top 25 counterparties by ranking methodologies 1, 2, 3, 4 (including non G-7s Sovereigns and non CCPs) as specified below.

For counterparties reported on sub-schedule L.5.2, only ranking methodologies 1 and 2 should apply. For counterparties reported on sub-schedule L.5.4, only ranking methodologies 3 and 4 should apply.

For non-CCAR (unstressed) quarter, all G-7 Sovereigns and designated CCPs plus Top 25 non G-7/n~~N~~on CCP counterparties should be reported, ranked by the following ranking methodologies.

Ranking Methodologies for non G7/non CCP counterparties as of non-CCAR (unstressed) quarter:

1. Top 25 non-sovereign and non-CCP counterparties by SFT amount posted.
2. Top 25 non-sovereign counterparties by SFT Net CE.
3. Top 25 non-sovereign counterparties by derivatives notional.
4. Top 25 non-sovereign counterparties by derivatives Net CE.

For as-of-CCAR (stressed) quarter, all G-7 Sovereigns and CCPs plus Top 25 non G-7/Non CCP counterparties should be reported, ranked by the following ranking methodologies~~FR stressed Net Current Exposure for each scenario for derivatives and SFTs~~. For ranking methodologies 2 and 4 which use Stressed Net CE, the amount of FR Stressed Net Current Exposure should be reported for each scenario.

Ranking Methodologies for non G7/non CCP counterparties as of CCAR (stressed) quarter:

1. Top 25 non-sovereign and non-CCP counterparties by SFT amount posted.
2. Top 25 non-sovereign counterparties by Stressed SFT Net CE.
3. Top 25 non-sovereign counterparties by derivatives notional.
4. Top 25 non-sovereign counterparties by Stressed derivatives Net CE.

For SFTs, ~~This schedule~~ exclude~~s~~ intraday transactions and prime brokerage margin lending. Include situations in which the firm is acting as a principal or on behalf of a client (agent) for which lender indemnification has been provided against the borrower's default. The counterparty to be reported is the consolidated organization that is a legal principal in the transaction (i.e. not the agent). ~~For positions with no legal agreement, amounts can be aggregated and reported as a single record and must reflect actual mark-to-market amounts.~~

For derivatives, each consolidated counterparty's ~~derivatives~~ exposure amounts reported on this schedule ~~for~~ should be calculated using the same netting methodology as used in sub-schedules L.1a-L.1d. For example, the aggregate of the positive derivative mark-to-market netting set information for a consolidated counterparty/ legal entity should equal the Gross CE for that same counterparty on L.1. While there are cross-netting and other exceptions that prevent exact equivalence, the amounts should generally be the same. ~~Additionally, firms should include clearing transactions (both centrally cleared derivatives and listed derivatives) on behalf of a client that creates exposure to the client in the event of client default. Such exposures should be included in the consolidated exposure to the client, i.e., risk taking entity.~~

Reported mark-to-market amounts must reflect the positive or negative contribution to exposure upon counterparty default and close-out netting. For example, if margin or collateral is posted to a counterparty, this would be reported as a positive amount and if collateral is received from a counterparty, this would be reported a negative amount. In the case of netting collateral posted against collateral received, net posted positions would be reported as a positive amount and net received positions would be reported as a negative amount. Similarly, if a position has positive mark-to-market value from the perspective of the respondent, the mark-to-market value would be reported as positive and reflected as positive when performing netting computations against negative mark-to-market positions. Additionally, purchased single-name CDS hedge notional amounts must be reflected as negative, and sold single-name CDS exposure must be reflected as positive.

~~Mark-to-market amounts must be reported reflecting their actual mark-to-market amount, i.e. positive mark-to-market values should be reported as positive, regardless of whether they have been posted to the counterparty or received from the counterparty.~~
~~Initial margin and default fund contributions for CCPs are not collected on this schedule and should not be included in any of the items on this schedule, including Net CE.~~

~~*Ranking Methodology*: Report the methodology used to rank the top 25 counterparties (see below). For the non-CCAR quarters, the options are 1, 2, and 3. For the CCAR quarter, the options are Adverse, Severely Adverse, and 1.~~

~~If there are positions with a counterparty where no bilateral close-out netting agreement exists, those must be reported separately, and identified as such with Netting Level of "None".~~ For positions with no legal agreement, mark-to-market amounts can be aggregated and reported as a single record and must reflect actual mark-to-market amounts. The aggregated record must have the item Legal Enforceability reported as "N" and Netting Level should be reported as "None"

Netting Agreement Reporting:
Information must be reported for each netting agreement held with a legal entity of a consolidated counterparty organization, even if the net current exposure for a given netting agreement is zero. For example, if a counterparty has two subsidiaries, and two netting agreements have been executed with the first subsidiary and one agreement with the second subsidiary, then three lines of information would be reported for that counterparty. If there are positions with a counterparty where no bilateral close-out netting agreement exists, those must be reported separately, and identified as such with Netting Level of "None".

L.5.1— ~~Aggregate SFT and~~ Derivative and SFT information by counterparty legal entity and ~~master netting agreementnetting level~~ netting set/agreement

Line Item Instructions

Report the information required by each column for all designated CCPs, G-7 sovereign ~~countries~~entities~~,~~

and the top ~~25~~ consolidated counterparties ~~that are not CCPs or G-7 sovereign countries~~as ranked by all methodologies outlined in the general instructions above for this schedule. If a counterparty would be reported under more than one ranking methodology, the information for that counterparty must only be reported once.

There are columns (Rank Methodology and Rank) in which each ranking methodology and rank should be identified for each reported counterparties. All 4 ranking methodologies should be reported in one table in the firm's XML submission.

~~For the submission of data for all quarterly submissions (i.e. "regular quarterly submissions"), the top 25 non-CCP and non-G-7 consolidated counterparties must be reported as ranked by at most two of the methodologies listed below in separatetables. Ranking methodology (1) must be reported. If only one of the methodologies (2) or (3) is applicable, then that must be reported along with the first methodology. If both methodologies (2) and (3) are applicable, then one of those two methodologies must be reported along with the first methodology. For those counterparties included with the top 25 by methodology (1), only the rank and identifying information (names, IDs, etc.) must be reported.~~

~~*Ranking Methodologies*: (1) Rank by exposure amount (net of collateral) as defined in the capital framework currently applicable to the respondent. (2) If the respondent utilizes an internally computed exposure risk metric (e.g. potential future exposure), then rank by the internally computed exposure risk metric. (3) If the respondent utilizes internally developed stress scenarios or scenario-based exposure risk metric (e.g. stressed potential future exposure), then rank by the scenario that yields the largest aggregate stressed exposure, or correspondingly by the stressed exposure risk metric. Supporting documentation must be submitted that details the computation of the exposure amount as defined in the currently applicable capital framework and, if applicable, the internal exposure/risk metric and the applied stress scenario.~~

~~For the submission of data from the as-of quarter for CCAR (i.e. the "CCAR submission"), in addition to the regular quarterly submission, the top 25 non-CCP and non-G-7 counterparties should be reported as ranked by Stressed Net CE of the parent/consolidated counterparty under the supervisory severely adverse scenario, the supervisory adverse scenario, and methodology (1) above. Each ranking methodology must be reported in separate tables with the appropriate indicator in the Ranking Methodology item. For those counterparties that appear in more than one submission, only the rank, identifying information (names, IDs, etc.), and any information not reported in any other submission must be reported. Additionally, if any counterparties reported in L.5.1.a or L.5.1.b have been reported in the regular quarterly submission for the as-of-quarter, unstressed information is not required to be reported in the CCAR submission for those counterparties.~~

~~Information must be reported for each netting agreement held with a legal entity of a consolidated counterparty organization, even if the net current exposure for a given netting agreement is zero. For example, if a counterparty has two subsidiaries, and two netting agreements have been executed with the first subsidiary and one agreement with the second subsidiary, then three lines of information would be reported for that counterparty. If there are positions with a counterparty where no bilateral close-out netting agreement exists, those must be reported separately, and identified as such with Netting Level of None. Include situations in which the firm is acting as a principal or on behalf of a client for which lender indemnification has been provided against the borrower's default.~~

Column Instructions

~~**Subschedule ID (CACVM926)**~~
~~The subschedule on which the consolidated counterparty is being reported, i.e. L.5.1 or L.5.1.a.~~

Rank Methodology~~1 (CACNM899)~~ (CACNMxxx)

Indicate which ranking methodology applies to the reported counterparties.
~~The rank of the consolidated/parent counterparty as ordered according to the instructions first ranking (by SFT amount posted) methodology above. For CCP legal entities, specify rank as "CCP"; for G-7 sovereigns, specify rank as "G7".~~

Rank ~~2~~ (CACNM899)
The rank of the consolidated/parent counterparty as ordered by the rank methodology indicated.
~~according to the second ranking (SFT Net CE) methodology above. See ranking methodology section for CCAR and non-CCAR quarters.For CCP legal entities, specify rank as "CCP"; fFor G-7 sovereigns, specify rank as "G7".~~

~~**Rank 3**~~
~~The rank of the consolidated/parent counterparty as ordered according to the third ranking methodology above. For CCP legal entities, specify rank as "CCP"; fFor G-7 sovereigns, specify rank as "G7".~~

~~**Rank 4**~~
~~The rank of the consolidated/parent counterparty as ordered according to the fourth ranking methodology above. See ranking methodology section for CCAR and non-CCAR quarters.For CCP legal entities, specify rank as "CCP"; fFor G-7 sovereigns, specify rank as "G7".~~

Counterparty Name (~~-~~CACNM900)
The name of the consolidated organization that is either a CCP, G-7 sovereign country, or one of the top 25 counterparties.

Parent/Consolidated Entity Counterparty ID (CACNM901)
A unique identifier (for example, alphanumeric) assigned to the counterparty reported in the Counterparty Name column, which must be the parent/consolidated entity. The counterparty ID must be unique and consistent across all sub-schedules.

Counterparty Legal Entity Name (CACN9017)
The name of the legal entity with whom the netting agreement was executed. This could be a subsidiary or affiliate of the consolidated organization or the consolidated organization itself.

Legal Entity ID (CACNR621)
A unique identifier (for example, alphanumeric) assigned to the legal entity reported in the Counterparty Legal Entity column, which must correspond to the parent/consolidated entity. This ID must be unique and consistent across all sub-schedules.

~~**Netting Agreement ID (CACNM902)**~~
~~A unique identifier (for example, alphanumeric) assigned to the netting agreement being reported. If a netting agreement ID is not reported, this field must be populated with "NA."~~

Netting Set ID (CACSM902)
A unique identifier (for example, alphanumeric) assigned to the netting agreement being reported. If a netting set ID is not reported, this field must be populated with "NA."

Industry Code (CACNR620)
Report the four to six digit numeric code that describes the primary business activity of the parent/consolidated entity according to the North American Industry Classification System (NAICS). Six digit code required for all financial counterparties.

Country (CACNM905)

Report the country of domicile of the counterparty. BHCs may also report country of risk, but the firm must then provide details in the methodology documentation, including the list of counterparties for whom this alternate approach is selected. Countries should be identified using the standard ISO two-letter codes available at https://www.iso.org/. For supranational entities report "XX."

Internal rating (CACNM906)
Report the BHC's internal rating of the counterparty. If there are multiple ratings associated with the different netting sets of the counterparty, the mean or median internal rating should be used. Elaborate in the documentation the approach to selecting the internal rating for these types of counterparties. As a reminder, even if there are multiple internal ratings for a counterparty, there is always only one CDS for that counterparty. All data should be reported at the level at which CVA is calculated; thus every counterparty must have only one CDS spread associated with it. See above for definition of a counterparty.

External rating (CACNM907)
Report the external rating equivalent to the counterparty's internal rating, not the external rating associated with the specific counterparty. Provide an external rating from a Nationally Recognized Statistical Rating Organization (NRSRO).

Agreement Type (CACNR529)
For SFTs, a~~A~~llowable entries are SFT Repo, SFT Sec Lending, and SFT Cross-product~~ (combined)~~. "Repo" covers both repos and reverse repos, while "Sec Lending" covers both securities lending and securities borrowing agreements. "Cross-product (combined)" agreements cover netting agreements where there is cross-product netting (e.g. reverse repo and securities borrowing), if a legal opinion on legal enforceability on close-out has been obtained.

For derivatives, when at least one of the netting sets comprising this counterparty has a legally enforceable collateral agreement, for example, Credit Support Annex (CSA), identify the type of CSA. Allowable entires in this case are Derivatives 1-way CSA, Derivatives 2-way SCSA, Derivatives 2-way old CSA, Derivatives Centrally Cleared. When there is no legally enforceable collateral agreement, allowable entry is "Derivatives no CSA".

When agreeements cover netting agreements where there is cross-product netting between SFTs and derivatives, report "SFT Derivatives Cross-product".

Agreement Role (CACNR530)
For SFTs, i~~I~~dentifi~~es~~y whether the respondent is defined in the netting agreement as a principal to the transactions,~~ or as~~ an agent on behalf of a client, or a client. Allowable entries are: Principal, Agent, Client. These entries are only applicable for SFTs. For derivatives, report "NA".

~~**Agreement Detail (CACNR531)**~~
~~Indicates the specific type of agreement. If it is a standard agreement, report the name and version year of the agreement (for example, for a Master Securities Lending Agreement (MSLA) from 2005, report MSLA 2005). If no close-out netting agreement exists, report it as such.~~

~~**Netting Level (CACNR532)**~~
~~Indicates the level of netting within the agreement, i.e. netting set, to be either at the counterparty legal entity level or at the client level (the latter only when the respondent is acting as an Agent on behalf of a client or set of clients). Possible options are Legal Entity as Principal, Legal Entity as Agent, and Client. Legal Entity as Agent corresponds to agent counterparty legal entities where the counterparty is acting as an Agent on behalf of (a) principal owner(s). For client-level netting agreements with an agent counterparty legal entity, this should be specified as Legal Entity as Agent. If no close-out netting agreement exists between the respondent and the counterparty legal entity, report this as None. The Agent~~

~~role applies when the respondent's counterparty is an agent which is acting on behalf of principal security owners. The Client role applies when the BHC itself is the securities lending/borrowing agent (e.g. a processing firm) acting on behalf of principal security owners who are the respondent's clients.~~

~~**Netting Set Detail (CACNR533)**~~
~~Indicates the level of liquidity of the securities/collateral within the netting agreement. Possible options are Liquid and Less Liquid. If a netting agreement contains both liquid and illiquid positions, Less Liquid should be reported for that agreement.~~

Legal Enforceability (CACNR534)
Per your firm's assessment, indicate whether the netting agreement is legally enforceable in the jurisdiction of the counterparty legal entity. Such a situation might arise if the counterparty legal entity is a sovereign, and close-out netting is not enforceable in that jurisdiction. Possible options are Yes and No (reported as "Y" or "N"). Note that for situations for which there is no close-out netting agreement between the parties (i.e. no netting), this field should be marked as "N".

~~**Independent Amount (non CCP) or**~~ **Initial Margin** ~~**(CCP)**~~ **(CACSR551)**
Report the *net* amount of initial margin posted to the reporting firm by the CP legal entity if the margin posted by the reporting firm to the CP legal entity is not held in a bankruptcy remote account; and report only the margin the reporting firm received from ~~by~~ the CP legal entity if the margin posted by the reporting firm to the CP legal entity is held in a bankruptcy remote account; ~~and report only the margin received by the counterparty legal entity if the margin is held in a bankruptcy remote account~~. Do not report the margin that the reporting firm posted~~ledged~~ to the CP legal entity in a manner that is held in a bankruptcy remote account. The initial margin may be in the form of cash and/or securities; report the aggregate MtM value of cash and securities. Margin that was called but not yet exchanged should not be included; and only those margin that was actually exchanged should be reported. ~~If the netting agreement is with a CCP legal entity, this amount is the net initial margin posted to the CCP legal entity. The initial margin may be in the form of cash and/or securities; report the aggregate MtM value of cash and securities. This amount, if positive, must be reported for all CCPs including those with which the respondent has no active trades.~~
~~The net amount of margin posted by the CP legal entity at the time of execution of the agreement. If the netting agreement is with a CCP legal entity, this amount is the net initial margin posted to the CCP legal entity. The initial margin may be in the form of cash and/or securities; report the aggregate MtM value of cash and securities. This amount, if positive, must be reported for all CCPs including those with which the respondent has no active trades.~~

Non-Cash Collateral Type (CACSR552)
Identify the type(s) of non-cash collateral or initial margin allowed under the agreement. All posted collateral/initial margin types should be reported and separated by a comma. Possible options are: U.S. Debt, Non-U.S. Sovereign Debt, Investment Grade Corporate Debt, Public Equity, Public Convertibles, and Other.

Excess Variation Margin (for CCPs) (CACSR553)
The total amount of excess variation margin (mark-to-market margin posted by the BHC or IHC in excess of the CCP's requirements) posted to the CCP legal entity under the agreement if the margin is not held in a bankruptcy remote account. Do not report the excess variation margin held in a bankruptcy remote account. Margin that was called but not yet exchanged should not be reported. Only margin that was actually exchanged should be reported.

Default Fund (for CCPs) (CACSR554)

The amount required under the agreement to be contributed to the default fund of a CCP legal entity. This amount, if positive, must be reported for all CCPs including those with which the respondent has no active trades.

Threshold CP (CACSR555)
The threshold amount for each party is the amount of exposure that one party is willing to have to the other party before the other party is required to post collateral.

Threshold BHC (CACSR556)
The threshold amount for each party is the amount of exposure that one party is willing to have to the other party before the other party is required to post collateral.

Minimum Transfer Amount CP (CACSR557)
The minimum amount that must be transferred to the counterparty for any margin call.

Minimum Transfer Amount BHC (CACSR558)
The minimum amount that must be transferred to the BHC for any margin call.

Margining Frequency (CACSR559)
The frequency (in business days) of margin calls, per the netting agreement.

CSA contractual features (non-vanilla) (CACSR560)
Indicates if any of the transactions conducted under the agreement have any non-vanilla contractual features. Possible options are: Downgrade Trigger, Break Clause – Mandatory, Break Clause – Optional, and Other. If more than one applies for a given netting set, list them all (comma separated).

Wrong Way Risk Position (CACNR535)
Indicates if any of the individual transactions conducted under the agreement with the given counterparty legal entity is considered a wrong-way risk position. Possible options are Specific, General, and None. The BHC should use its internal BAU risk management process to determine whether an given transaction with the specific counterparty legal entity is a wrong-way risk position, and if so whether it constitutes "specific" WWR or not. If a netting agreement contains both specific WWR and non-specific WRR positions, report as Specific.

Net CE SFTs (CACNM912)
The current ~~credit~~ exposure to the counterparty legal entity for the netting ~~agreement~~ set under close-out. For a single netting set ~~(e.g. when Netting Level is not Client)~~, this is calculated as the greater of zero and the difference between the aggregate mark-to-market value of securities or cash posted to the counterparty legal entity and the aggregate mark-to-market value of securities or cash received from that counterparty legal entity. Net CE should not reflect collateral (cash or securities) that was called but not yet exchanged. Only collateral that was actually exchanged should be incorporated in the Net CE reporting.

~~Total~~ Stressed Net CE SFTs (Severely Adverse ~~- CACNR536;~~and Adverse ~~- CACNR537~~)
The full revaluation of Net CE for ~~for both SFT and derivative exposures~~ SFTs ~~to the legal entity~~ under the FR stressed market environment – one value for each supervisory global market shock scenario. ~~***This amount should only be reported once per legal entity.***~~ The global market shock should be applied to all assets, including collateral, prior to application of the max function. ~~For a single netting agreement, this is calculated as the greater of zero and the difference between the aggregate stressed mark-to-market value of securities or cash posted to the counterparty legal entity and the aggregate stressed mark-to-market value of securities or cash received from that counterparty legal entity.~~

~~This item is intended to capture all exposures (both SFTs and derivatives) to a consolidated counterparty and reported at the legal-entity levelwhen aggregated across all reported records for a consolidated~~

~~counterparty. If there are also derivatives exposures to a consolidated counterparty reported on this sub-schedule, the derivative amounts must also be reported for each legal entity to which there are derivatives exposures and included in the Total Net Stressed CE item, even though the derivative exposures are not included in any SFT agreement with that legal entity. If there are both derivative and SFT exposures to a given legal entity, only the agreement details associated with the SFT exposures should be reported.~~

~~Note that any exposure type (SFTs or derivatives) to the consolidated counterparty must be reported. So if there are only derivative exposures to a legal entity, that legal entity must be reported and the associated stressed derivative Net CE amount would be reported in the Total Net Stressed CE item and 0 would be reported in the Net Stressed CE item; the agreement details would be left blank.~~

Net CE Derivatives
The current exposure to the counterparty legal entity for the netting set under close-out for derivatives. For a single netting set ~~(e.g. when Netting Level is not Client)~~, this is calculated as the greater of zero and the difference between the aggregate mark-to-market value of the derivative positions with the counterparty legal entity and the aggregate mark-to-market value of collateral received from that counterparty legal entity. This should be the same definition as in sub-schedule L.1.

Stressed Net CE Derivatives (Severely Adverse and Adverse)
The full revaluation of Net CE Derivatives under the FR stressed market environment – one value for each supervisory global market shock scenario. The global market shock should be applied to all assets, including collateral, prior to application of the max function.

~~**Stressed Net CE (Severely Adverse - CACNR538; Adverse - CACNR539)**~~
~~The full revaluation of Net CE for SFT exposures only under the FR stressed market environment – one value for each supervisory global market shock scenario. The global market shock should be applied to all assets, including collateral, prior to application of the max function. For a single netting agreement, this is calculated as the greater of zero and the difference between the aggregate stressed mark-to-market value of securities or cash posted to the counterparty legal entity and the aggregate stressed mark-to-market value of securities or cash received from that counterparty legal entity.~~

Unstressed MtM (Derivatives) (CACSR566)
The mark-to-market value of derivative positions in the record, not including collateral but including netting of positions where legally binding. This could be a positive or negative value. The ~~aggreagate~~aggregate of the positive amounts for a given consolidated counterparty should be equivalent to the derivative Gross CE for the consolidated counterparty on sub-schedule L.1a-d. When a legally-enforceable netting agreement is not in-place, this should be a sum of the positive and negative mark-to-market values across positions associated with the consolidated counterparty.

Unstressed ~~Mark-to-Market~~MtM Posted (SFTs) (CACNR544)
The gross cumulative mark-to-market (MtM) value of the cash and assets posted to the legal entity under the netting agreement. If the netting agreement comprises several netting sets, report the sum of the MtM posted values for those netting sets that are in the money (have a net positive MtM amount).

Unstressed ~~Mark-to-Market~~MtM Received (SFTs) (CACNR545)
The gross cumulative mark-to-market (MtM) value of the cash and assets received from the legal entity under the netting agreement. If the netting agreement comprises several netting sets, report the sum of the MtM received values for those netting sets that are in the money (have a net positive MtM amount). These amounts must be reported reflecting their actual mark-to-market amount, i.e., positive mark-to-market values should be reported as positive.

Stressed MtM (Derivatives) (Severely Adverse - CACSR567; Adverse - CACSR568)
The mark-to-market value of exposure based on the full revaluation of all derivatives under the agreement, as revalued according to the supervisory global market shock scenarios, not including collateral but including netting of positions where legally binding. This could be a positive or negative value.

Stressed ~~Mark-to-Market~~MtM Posted (SFTs) (Severely Adverse - CACNR540; Adverse - CACNR541)
The gross cumulative MtM values using full revaluation under each supervisory global market shock scenario of the cash and assets reported in the Mark-to-Market Posted column. If the netting agreement comprises several netting sets, report the sum of the Stressed MtM posted values for those netting sets that are in the money (have a net positive MtM amount).

Stressed ~~Mark-to-Market~~MtM Received (SFTs) (Severely Adverse - CACNR542; Adverse - CACNR543)
The gross cumulative MtM values using full revaluation under each supervisory global market shock scenario of the cash and assets reported in the Mark-to-Market Received column. If the netting agreement comprises several netting sets, report the sum of the Stressed MtM received values for those netting sets that are in the money (have a net positive MtM amount). These amounts must be reported reflecting their actual mark-to-market amount, i.e., positive mark-to-market values should be reported as positive.

Unstressed MtM Cash Collateral (Derivatives) (CACSR569)
The mark-to-market value of *net* cash collateral posted by the CP legal entity under the netting agreement, ~~including netting where legally binding~~, in the respective currency. This could be a positive or negative value. All collateral reported should be eligible financial collateral. This amount is sub-divided by currency in the subsequent columns.

Total Unstressed MtM Collateral (Derivatives) (CACSR575)
The net mark-to-market value of all collateral posted by the ~~non-CCP~~ legal entity under the netting agreement. All collateral reported should be eligible financial collateral.

Stressed MtM Cash Collateral ~~MtM~~ (Derivatives) (Severely Adverse - CACSR576; Adverse - CACSR577)
~~For non-CCP legal entities, t~~The mark-to-market value of the net cash collateral reported in column Total Unstressed MtM Cash Collateral ~~(non-CCPs)~~ as revalued under the supervisory global market shock scenarios. ~~For CCP legal entities, the mark-to-market value of the cash initial margin and non-USD cash variation margin, as revalued under the supervisory global market shock scenarios~~. This amount is sub-divided by currency in the subsequent columns.

Total Stressed MtM ~~Total~~ Collateral ~~MtM~~ (Derivatives) (Severely Adverse - CACSR578; Adverse - CACSR579)
~~For non-CCPs legal entities, t~~The mark-to-market value of *all* collateral reported in the column Total Unstressed MtM Collateral, as revalued under the supervisory global market shock scenarios. ~~For CCP legal entities, the mark-to-market value of the total (cash + non-cash) initial margin and (non-USD cash + non-cash) variation margin, as revalued under the supervisory global market shock scenarios.~~

CDS Reference ~~Counterparty Credit~~ Entity Type (~~-~~CACNR546)
The type of institution for which the five-year CDS spread is being reported. The possible options are CP Legal Entity, CP Parent, and Proxy. Use Proxy if and only if there is no internal mark for the CP legal entity or its parent and provide the BHC's internal proxy CDS spread under Counterparty Credit Spread and a commercially available CDS identifier under Counterparty Legal Entity Identifier (see below). In all other cases, if there is an internal mark for the CP Legal Entity, choose "CP Legal Entity"~~,~~; otherwise choose "CP Parent".

5Y CDS Spread (bp) ~~Counterparty Credit Spread~~ (~~-~~CACNR547)
The five-year CDS spread for counterparty for which the reference entity is either the CP legal entity, the CP Parent (consolidated organization), or the Proxy.

~~**Counterparty Stressed Credit Spread (Severely Adverse - CACNR548; Adverse - CACNR549)**~~
~~The reported five-year CDS spread as stressed according to the supervisory global market shock scenario.~~

Counterparty Legal Entity Identifier (LEI) (-CACN9224)
The official globally recognized legal entity identifier (LEI) of the CP legal entity. If an LEI is unavailable, report a CDS identifier that is commercially available associated with the reported CDS spread (such as a Markit RED code or Bloomberg CDS ticker). In case a commercially available CDS identifier is used, specify the identifier as a string in the form "<Source> | <CDS identifier>".

Wrong Way Risk Hedge (CACSR583)
Indicates if any portion of the CDS hedges are wrong-way risk positions with respect to the CDS counterparty and the CDS reference entity. The BHC should use its internal BAU risk management process to determine whether the CDS protection (e.g. sovereign CDS) with the specific counterparty legal entity (e.g. bank in the sovereign) is a wrong-way hedge. Possible options are "Y" and "N".

CDS Hedge Notional (CACSR584)
The notional amount of specific CDS hedges on the derivatives under the agreement. The specific CDS hedges that are allowed to be included are bought plain-vanilla CDS protection (single-name and index, where the index includes the CP legal entity as one of the reference entities) which do not have any non-vanilla contractual features, and do not constitute wrong-way positions.

~~**CDS Hedge CR01 (CACSR585)**~~
~~The CR01 of the CDS hedge, for the specific CDS positions.~~

~~**SCDS Hedge Stressed CR01 (Severely Adverse - CACSR588; Adverse - CACSR589)**~~
~~CR01 of the CDS hedge under the supervisory global market shock scenarios, for the specific CDS positions, under the supervisory global market shock scenarios.~~

Stressed CVA (Severely Adverse - CACSR590; Adverse - CACSR591)
CVA for the derivatives within the agreement as evaluated under the supervisory global market shock scenarios.

L.5.2—SFT assets posted and received by counterparty legal entity and ~~master~~ netting set/agreement and asset category

Line Item Instructions

Report the information required by each column for each consolidated counterparty reported in L.5.1, including the CCPs and G-7 sovereign countries, ~~and for all associated legal entities and agreements.~~ with whom SFTs are held. In the case a CCP itself is the bi-lateral counterparty to a SFT, then the CCP must be included in the consideration of which bi-lateral counterparties are the "top 25" as ranked by the ranking methodologies. **Information in this schedule is reported at the level of netting agreements.**

~~The top 25 non-CCP and non-G-7 counterparties should be reported for each ranking methodology used to report counterparties in sub-schedule L.5.1. For those counterparties that appear in more than one table, only the rank, identifying information (names, IDs, etc.), and any information not reported in any other submission must be reported.~~

Netting Agreement Reporting:
Information must be reported for each netting agreement held with a legal entity of a consolidated counterparty organization, even if the net current exposure for a given netting agreement is zero. For example, if a counterparty has two subsidiaries, and two netting agreements have been executed with the

first subsidiary and one agreement with the second subsidiary, then three lines of information would be reported for that counterparty. These must correspond to the netting agreements and associated netting agreement IDs reported in L.5.1.

~~For the CCAR/Stressed submission, separate submissions of this information must be reported for each stress scenario.~~

Item Instructions

~~**Subschedule ID (CACVM926)**~~
~~The sub-schedule on which the consolidated counterparty is being reported, i.e. L.5.2 or L.5.2.a.~~

Rank Methodology
Indicate which ranking methodology applies to the reported counterparties.

Rank (CACNM899)
The rank of the consolidated/parent counterparty as ordered according to the rank methodology indicated. ~~the instructions above.~~ For CCPs, specify rank as "CCP"; for G-7 sovereigns, specify rank as "G7".

Counterparty Name (CACNM900)
The name of the consolidated organization that is either a CCP, G-7 sovereign country, or one of the top 25 counterparties.

Parent/Consolidated Entity Counterparty ID (CACNM901)
A unique identifier (for example, alphanumeric) assigned to the counterparty reported in the Counterparty Name column. The counterparty ID must be unique and consistent across sub-schedules in this schedule.

Counterparty Legal Entity (CACN9017)
The name of the legal entity with whom the netting agreement was executed. This could be a subsidiary or affiliate of the consolidated organization or the consolidated organization itself.

Legal Entity ID (CACNR621)
A unique identifier (for example, alphanumeric) assigned to the legal entity reported in the Counterparty Legal Entity column, which must correspond to the parent/consolidated entity. This ID must be unique and consistent across sub-schedules.

Netting ~~Agreement~~ Set ID (CACNM902)
A unique identifier (for example, alphanumeric) assigned to the netting agreement being reported.

Asset Categories

Posted: the aggregate mark-to-market value of the asset category/sub-category posted to a parent/consolidated counterparty as part of a securities lending/borrowing or repurchase/reverse repurchase agreement. Include situations in which the firm is acting as a principal or on behalf of a client for which lender indemnification has been provided against the borrower's default. If the netting agreement comprises several netting sets, report the sum of the posted values for those netting sets that are "in the money", i.e. have a net positive MtM amount for those netting sets for which the net (stressed) exposure (i.e. exposure net of collateral) is positive under that scenario.

Received: the aggregate mark-to-market value of the asset category/sub-category received from a parent/consolidated counterparty as part of a securities lending/borrowing or repurchase/reverse

repurchase agreement. Include situations in which the firm is acting as a principal or on behalf of a client for which lender indemnification has been provided against the borrower's default. If the netting agreement comprises several netting sets, report the sum of the received values for those netting sets that are "in the money", i.e. have a net positive MtM amount for those netting sets for which the net (stressed) exposure (i.e. exposure net of collateral) is positive under that scenario. These amounts must be reported reflecting their actual mark-to-market amount, i.e. positive mark-to-market values should be reported as positive.

Central Debt

This category includes debt obligations issued by a sovereign entity or a government-sponsored enterprise (G.S.E.). This category does not include inflation-indexed securities. The amounts must be separated by the sovereign entity sub-categories: United States, Germany, United Kingdom & France, Other Eurozone, Japan, and Other.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse) ~~Stressed Posted~~**	**Stressed Received FR (Severely Adverse) ~~Stressed Received~~**	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
United States	CACNFC53	CACNFC83	CACNFD13	CACNFD43		
Germany	CACNFC54	CACNFC84	CACNFD14	CACNFD44		
United Kingdom & France	CACNFC55	CACNFC85	CACNFD15	CACNFD45		
Other Eurozone	CACNFC56	CACNFC86	CACNFD16	CACNFD46		
Japan	CACNFC57	CACNFC87	CACNFD17	CACNFD47		
Other	CACNFC58	CACNFC88	CACNFD18	CACNFD48		

Equity

This category includes publicly traded and privately issued equity securities. The amounts must be separated by the country in which the issuing entity is domiciled, which are grouped into the following sub-categories: United States, Canada, United Kingdom, Eurozone, and Other.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse) ~~Stressed Posted~~**	**Stressed Received FR (Severely Adverse) ~~Stressed Received~~**	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
United States (US)	CACNFC59	CACNFC89	CACNFD19	CACNFD49		
Canada (CAD)	CACNFC60	CACNFC90	CACNFD20	CACNFD50		
United Kingdom (UK)	CACNFC61	CACNFC91	CACNFD21	CACNFD51		
Eurozone	CACNFC62	CACNFC92	CACNFD22	CACNFD52		
Other Economies	CACNFC63	CACNFC93	CACNFD23	CACNFD53		

Corporate Bonds – Advanced Economies

This category includes all debt obligations issued by any public or private entity that is not backed by the full faith and credit of a single sovereign country; specifically it includes supranationals. This category does not include commercial paper. The issuing entity must be domiciled in a sovereign that is defined as an advanced economy in the instructions for schedule F. The amounts must be separated into two sub-

categories: Investment Grade (IG) and Sub-Investment Grade (Sub-IG) as based on the rating of the specific issuances.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse)** ~~**Stressed Posted**~~	**Stressed Received FR (Severely Adverse)** ~~**Stressed Received**~~	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
Investment Grade (IG)	CACNFC64	CACNFC94	CACNFD24	CACNFD54		
Sub-Investment Grade (Sub-IG)	CACNFC65	CACNFC95	CACNFD25	CACNFD55		

Corporate Bonds – Other Economies

This category includes all debt obligations issued by any public or private entity that is not backed by the full faith and credit of a single sovereign country; specifically, it includes supranationals. This category does not include commercial paper. The issuing entity must be domiciled in a sovereign that is not an advanced economy as defined in the instructions for schedule F. The amounts must be separated into two sub-categories: IG and Sub-IG as based on the rating of the specific issuances.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse)** ~~**Stressed Posted**~~	**Stressed Received FR (Severely Adverse)** ~~**Stressed Received**~~	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
Investment Grade (IG)~~Investment Grade~~	CACNFC66	CACNFC96	CACNFD26	CACNFD56		
Sub-Investment Grade (Sub-IG)~~Sub-Investment Grade~~	CACNFC67	CACNFC97	CACNFD27	CACNFD57		

Exchange-Traded Funds

This category includes equity shares of exchange-traded investment funds (ETFs). The amounts must be separated into two sub-categories that define the majority of the assets held by a given ETF: Equity and Fixed Income.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse)** ~~**Stressed Posted**~~	**Stressed Received FR (Severely Adverse)** ~~**Stressed Received**~~	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
Equity	CACNFC68	CACNFC98	CACNFD28	CACNFD58		
Fixed Income	CACNFC69	CACNFC99	CACNFD29	CACNFD59		

U.S. Agency MBS/CMBS

This category includes mortgage-backed securities (MBS) and commercial mortgage-backed securities (CMBS) issued by U.S. government agencies and U.S. government-sponsored enterprises (GSEs), as defined in the FR Y-9C. The amounts must be separated into two sub-categories: Pass-throughs and Other.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse) ~~Stressed Posted~~**	**Stressed Received FR (Severely Adverse) ~~Stressed Received~~**	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
Pass-throughs	CACNFC70	CACNFD00	CACNFD30	CACNFD60		
Other	CACNFC71	CACNFD01	CACNFD31	CACNFD61		

Non-Agency RMBS/ABS/CMBS

This category includes residential mortgage-backed securities (RMBS), asset-backed securities (ABS), and CMBS issued by an entity other than U.S. government agencies or U.S. GSEs. The amounts must be separated into two sub-categories: IG and Sub-IG as based on the rating of the specific issuances.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse) ~~Stressed Posted~~**	**Stressed Received FR (Severely Adverse) ~~Stressed Received~~**	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
Investment Grade (IG)	CACNFC72	CACNFD02	CACNFD32	CACNFD62		
Sub-Investment Grade (Sub-IG)	CACNFC73	CACNFD03	CACNFD33	CACNFD63		

Cash

This category includes cash in any currency and must be separated by currency into the following sub-categories: USD, EUR, GBP, JPY, and Other.

Sub-category	**Unstressed Posted**	**Unstressed Received**	**Stressed Posted FR (Severely Adverse) ~~Stressed Posted~~**	**Stressed Received FR (Severely Adverse) ~~Stressed Received~~**	**Stressed Posted FR (Adverse)**	**Stressed Received FR (Adverse)**
USD	CACNFC74	CACNFD04	CACNFD34	CACNFD64		
EUR	CACNFC75	CACNFD05	CACNFD35	CACNFD65		
GBP	CACNFC76	CACNFD06	CACNFD36	CACNFD66		
JPY	CACNFC77	CACNFD07	CACNFD37	CACNFD67		
Other	CACNFC78	CACNFD08	CACNFD38	CACNFD68		

Other

This category includes all asset types that are not reported in the other defined asset categories. The amounts must be separated by the following sub-categories: Inflation-Indexed Securities, Commercial Paper, Municipal Bonds, and Other. For the amount reported in Other, supporting documentation must be submitted that provides details of the asset types within the sub-category.

Sub-category	Unstressed Posted	Unstressed Received	Stressed Posted FR (Severely Adverse) ~~Stressed Posted~~	Stressed Received FR (Severely Adverse) ~~Stressed Received~~	Stressed Posted FR (Adverse)	Stressed Received FR (Adverse)
Inflation-Indexed Securities	CACNFC79	CACNFD09	CACNFD39	CACNFD69		
Commercial Paper	CACNFC80	CACNFD10	CACNFD40	CACNFD70		
Municipal Bonds	CACNFC81	CACNFD11	CACNFD41	CACNFD71		
Other	CACNFC82	CACNFD12	CACNFD42	CACNFD72		

L.5.3— Aggregate SFTs by Internal Rating

Line Item Instructions

Information must be reported for all counterparties as grouped by internal rating, one line of information for each internal rating. Posted and received amounts by asset category should be reported as actual mark-to-market amounts.

Internal rating (CACNM906)
Report the BHC's internal rating associated with the group of counterparties included in the reported amounts. Counterparties must be grouped and reported for each internal rating.

External rating (CACNM907)
Report the external rating equivalent to the counterparty's internal rating. Provide an external rating from a Nationally Recognized Statistical Rating Organization (NRSRO).

Net CE (CACNM912)
Report the aggregate Net CE of the counterparties associated with the reported rating bucket.

Stressed Net CE (Severely Adverse - CACNFD73; Adverse - CACNFD74; BHC - CACNFD75)
Report the full revaluation of Net CE under applicable stressed conditions. Hold collateral constant; assume no additional collection of collateral, but do apply stressed conditions to collateral.

Column Instructions (Asset Categories)

Indemnified Securities Lent (Notional Balance) (CACNFD76)
This category includes securities lent for which the respondent has provided borrower default indemnification to the lender.

Indemnified Cash Collateral Reinvestment (Notional Balance) (CACNFD77)
This category includes cash that has been delivered as collateral for which the respondent has provided default indemnification to the lender.

US Treasury & Agency (Repo Posted - CACNFD78; Repo Received - CACNFD79; Sec. Lending Posted - CACNFD94; Sec. Lending Received - CACNFD95)
This category includes all U.S. Treasury securities, obligations issued by U.S. government agencies, and obligations issued by U.S. government-sponsored enterprises (GSEs) ~~(~~as defined in the FR Y-9C.

Agency MBS (Repo Posted - CACNFD80; Repo Received - CACNFD81; Sec. Lending Posted - CACNFD96; Sec. Lending Received - CACNFD97)
This category includes mortgage-backed securities issued by a U.S. government agency as defined above.

Equities (Repo Posted - CACNFD82; Repo Received - CACNFD83; Sec. Lending Posted - CACNFD98; Sec. Lending Received - CACNFD99)
This category includes publicly traded and privately issued equity securities.

Corporate Bonds (Repo Posted - CACNFD84; Repo Received - CACNFD85; Sec. Lending Posted - CACNFE00; Sec. Lending Received - CACNFE01)
This category includes all debt obligations issued by any public or private entity that is not backed by the full faith and credit of a single sovereign country; specifically, it includes supranationals.

Non-Agency (ABS, RMBS) (Repo Posted - CACNFD86; Repo Received - CACNFD87; Sec. Lending Posted - CACNFE02; Sec. Lending Received - CACNFE03)
This category includes asset-backed securities and residential mortgage-backed securities not issued by a U.S. government agency as defined above.

Sovereigns (Repo Posted - CACNFD88; Repo Received - CACNFD89; Sec. Lending Posted - CACNFE04; Sec. Lending Received - CACNFE05)
This category includes debt issued by any sovereign state or organization backed by the full faith and credit of a sovereign state other than debt issued by the U.S. Treasury or any U.S. Agency.

Other (Repo Posted - CACNFD90; Repo Received - CACNFD91; Sec. Lending Posted - CACNFE06; Sec. Lending Received - CACNFE07)
This category includes any asset not defined in any of the above asset categories (US Treasury, Agency MBS, Equities, Corporate Bonds, Non-Agency (ABS, RMBS), and Sovereigns) and excludes cash.

Cash (Repo Posted - CACNFD92; Repo Received - CACNFD93; Sec. Lending Posted - CACNFE08; Sec. Lending Received - CACNFE09)
This category includes currency to be reported in U.S. dollar amount.

~~L.6— Derivative Profile by Counterparty and Aggregate~~

~~Stressed information is only required to be reported for the CCAR as-of quarter with the CCAR submission, defined below.~~

~~Both positive and negative mark-to-market netting set level information must be reported. Exposure amounts reported on this schedule for each consolidated counterparty should be calculated using the same netting methodology as used in sub-schedules L.1a-L.1d. For example, the aggregate of the positive mark-to-market netting set information reported on L.6.1 for a consolidated counterparty should equal the Gross CE for that same counterparty on L.1. While there are cross-netting and other exceptions that prevent exact equivalence, the amounts should generally be the same.~~

~~For positions with no agreement, amounts can be aggregated and reported as a single record, but must only include positions/collateral that are considered valid in a close-out situation upon counterparty default.~~

~~The internal ratings categories reported on this schedule must be the same as those reported on L.1e.~~

~~For all fields on L.6, each reported mark-to-market amount must reflect the positive or negative contribution to exposure upon counterparty default and close-out netting. For example, if margin or collateral is posted to a counterparty, this would be reported as a positive amount and if collateral is received from a counterparty, this would be reported a negative amount. In the case of netting collateral posted against collateral received, net posted positions would be reported as a positive amount and net received positions would be reported as a negative amount. Similarly, if a position has positive mark-to-market value from the perspective of the respondent, the mark-to-market value would be reported as positive and reflected as positive when performing netting computations against negative mark-to-market positions. Additionally, purchased single-name CDS hedge notional amounts must be reflected as negative, and sold single-name CDS exposure must be reflected as positive.~~

~~L.6.1— Aggregate derivative information by counterparty legal entity and netting set~~

~~Line item Instructions~~

~~Report the information required by each column for all CCPs, G-7 sovereign countries, and the top 25 consolidated counterparties that are not CCPs or G-7 sovereign countries.~~

~~For the submission of data for all quarterly submissions (i.e. "regular quarterly submissions"), the top 25 non-CCP and non-G-7 counterparties must be reported as ranked by at most two of the methodologies listed below in separate tables. Ranking methodology (1) must be reported. If only one of methodologies (2) or (3) is applicable, then the applicable methodology must be reported along with methodology (1). If both methodologies (2) and (3) are applicable, then one of those two methodologies must be reported along with methodology. For those counterparties included with the top 25 by methodology (1), only the rank and identifying information (names, IDs, etc.) must be reported.~~

~~*Ranking Methodologies*: (1) Rank by exposure amount (net of collateral) as defined in the capital framework currently applicable to the respondent. (2) If the respondent utilizes an internally computed exposure risk metric (e.g. potential future exposure), then rank by the internally computed exposure risk metric. (3) If the respondent utilizes internally developed stress scenarios or scenario-based exposure risk metric (e.g. stressed potential future exposure), then rank by the scenario that yields the largest aggregate stressed exposure, or correspondingly by the stressed exposure risk metric. Supporting documentation must be submitted that details the computation of the exposure amount as defined in the currently applicable capital framework and, if applicable, the internal exposure/risk metric and the applied stress scenario.~~

~~For the submission of data from the as-of quarter for CCAR (i.e. the "CCAR submission"), in addition to the regular quarterly submission, the top 25 non-CCP and non-G-7 counterparties should be reported as ranked by Stressed Net CE of the parent/consolidated counterparty under the supervisory severely adverse scenario, the supervisory adverse scenario, and methodology (1) above. Each ranking methodology must be reported in a separate table with the appropriate indicator in the Ranking Methodology item. . For those counterparties that appear in more than one submission, only the rank, identifying information (names, IDs, etc.), and any information not reported in any other submission must be reported. Additionally, if any counterparties reported in L.6.1.a or L.6.1.b have been reported in the regular quarterly submission for the as-of-quarter, unstressed information is not required to be reported in the CCAR submission for those counterparties.~~

~~Information must be reported for each netting set held with a legal entity of a consolidated counterparty organization, even if the net current exposure for a given netting set is zero. For example, if a counterparty has two subsidiaries, and two netting sets have been executed with the first subsidiary and one netting set with the second subsidiary, then three lines of information would be reported for that counterparty. For a given CCP, report results by "collateral group," i.e. netting set equivalent – a set of trades for which margin is calculated. The Initial Margin and Guarantee Fund will be separate for each collateral group. To determine the aggregate MtM exposure in situations where collateral is received by the BHC, sum the positive MtM value of trades in each of the netting sets that comprise the collateral group.~~

~~Item Instructions~~

~~Subschedule ID (CACVM926)~~
~~The subschedule on which the consolidated counterparty is being reported, i.e. L.6.1 or L.6.1.a.~~

~~Rank (CACSM899)~~
~~The rank of the consolidated/parent counterparty as ordered according to the instructions above. For CCPs, specify rank as "CCP"; for G-7 sovereigns, specify rank as "G7".~~

~~Counterparty Name (consolidated organization) (CACSM900)~~
~~The name of the consolidated organization that is either a CCP, G-7 sovereign country, or one of the top 25 counterparties.~~

~~Parent/Consolidated Entity Counterparty ID (CACSR619)~~
~~A unique identifier (for example, alphanumeric) assigned to the counterparty reported in the Counterparty Name column, which must be the parent/consolidated entity. The counterparty ID must be unique and consistent across sub-schedules.~~

~~Counterparty Legal Entity Name (CACS9017)~~
~~The name of the legal entity with whom the netting agreement was executed. This could be a subsidiary or affiliate of the consolidated organization or the consolidated organization itself.~~

~~Legal Entity ID (CACSR621)~~
~~A unique identifier (for example, alphanumeric) assigned to the legal entity reported in the Counterparty Legal Entity column, which must correspond to the parent/consolidated entity. This ID must be unique and consistent across sub-schedules~~

~~Netting Set ID (CACSM902)~~
~~A unique identifier (for example, alphanumeric) assigned to the netting agreement being reported. If a netting set ID is not reported, this field must be populated with "NA."~~

~~Industry Code (CACSR620), Country (CACSM905), and Rating (CACSM906)~~
~~As defined in Schedule L.1.~~

~~**CSA Type (CACSR550)**~~
~~Identifies the type of credit support annex (CSA) defined in the netting agreement. Possible options are: No CSA, 1-way CSA, 2-way SCSA, 2-way old CSA, and Centrally Cleared. "No CSA" refers to positions with the counterparty where no bilateral close-out netting agreement exists, or close-out netting is not legally enforceable in the jurisdiction of the counterparty legal entity.~~

~~**Independent Amount (non CCP) or Initial Margin (CCP) (CACSR551)**~~
~~The net amount of margin posted by the CP legal entity at the time of execution of the agreement. If the netting agreement is with a CCP legal entity, this amount is the net initial margin posted to the CCP legal entity. The initial margin may be in the form of cash and/or securities; report the aggregate MtM value of cash and securities. This amount, if positive, must be reported for all CCPs including those with which the respondent has no active trades.~~

~~**Non-Cash Collateral Type (CACSR552)**~~
~~Identify the type(s) of non-cash collateral or initial margin allowed under the agreement. All posted collateral/initial margin types should be reported and separated by a comma. Possible options are: U.S. Debt, Non-U.S. Sovereign Debt, Investment Grade Corporate Debt, Public Equity, Public Convertibles, and Other.~~

~~**Excess Variation Margin (for CCPs) (CACSR553)**~~
~~The total amount of excess variation margin (mark-to-market margin posted by the BHC in excess of the CCP's requirements) posted to the CCP legal entity under the agreement.~~

~~**Default Fund (for CCPs) (CACSR554)**~~
~~The amount required under the agreement to be contributed to the default fund of a CCP legal entity. This amount, if positive, must be reported for all CCPs including those with which the respondent has no active trades.~~

~~**Threshold CP (CACSR555)**~~
~~The threshold amount for each party is the amount of exposure that one party is willing to have to the other party before the other party is required to post collateral.~~

~~**Threshold BHC (CACSR556)**~~
~~The threshold amount for each party is the amount of exposure that one party is willing to have to the other party before the other party is required to post collateral.~~

~~**Minimum Transfer Amount CP (CACSR557)**~~
~~The minimum amount that must be transferred to the counterparty for any margin call.~~

~~**Minimum Transfer Amount BHC (CACSR558)**~~
~~The minimum amount that must be transferred to the BHC for any margin call.~~

~~**Margining Frequency (CACSR559)**~~
~~The frequency (in days) of margin calls, per the netting agreement.~~

~~**CSA contractual features (non-vanilla) (CACSR560)**~~
~~Indicates if any of the transactions conducted under the agreement have any non-vanilla contractual features. Possible options are: Downgrade Trigger, Break Clause – Mandatory, Break Clause – Optional, and Other. If more than one applies for a given netting set, list them all (comma separated).~~

~~**Wrong Way Risk Position (CACSR561)**~~
~~Indicates if any of the transactions conducted under the agreement are considered wrong-way risk positions. Possible options are Specific, General, and None. The BHC should use its internal BAU risk~~

~~management process to determine whether an given transaction with the specific counterparty legal entity is a wrong-way risk position, and if so whether it constitutes "specific" WWR or not.~~

~~**Total Net Stressed CE (Severely Adverse - CACSR562; Adverse - CACSR563)**~~
~~The full revaluation of Net CE **for both derivative and SFT exposures** to the legal entity under the FR stressed market environment – one value for each supervisory global market shock scenario. **This amount should only be reported once per legal entity.** The global market shock should be applied to all assets, including collateral, prior to application of the max function. For a single netting agreement, this is calculated as the greater of zero and the difference between the aggregate stressed mark-to-market value of securities or cash posted to the counterparty legal entity and the aggregate stressed mark-to-market value of securities or cash received from that counterparty legal entity.~~

~~This item is intended to capture all exposures (both SFTs and derivatives) to a consolidated counterparty and reported at the legal-entity level. If there are also SFT exposures to a consolidated counterparty reported on this sub-schedule, the SFT amounts must also be reported for each legal entity to which there are SFT exposures and included in the Total Net Stressed CE item, even though the SFT exposures are not included in any derivative agreement with that legal entity. If there are both derivative and SFT exposures to a given legal entity, only the agreement details associated with the derivative exposures should be reported.~~

~~Please note that any exposure type (SFTs or derivatives) to the consolidated counterparty must be reported. So if there are only SFT exposures to a legal entity, that legal entity must be reported and the associated stressed SFT Net CE amount would be reported in the Total Net Stressed CE item and 0 would be reported in the Net Stressed CE item; the agreement details would be left blank.~~

~~**Net Stressed CE (Severely Adverse - CACSR564; Adverse - CACSR565)**~~
~~The full revaluation of Net CE for derivative exposures only under the FR stressed market environment – one value for each supervisory global market shock scenario. The global market shock should be applied to all assets, including collateral, prior to application of the max function. For a single netting agreement, this is calculated as the greater of zero and the difference between the aggregate stressed mark-to-market value of securities or cash posted to the counterparty legal entity and the aggregate stressed mark-to-market value of securities or cash received from that counterparty legal entity.~~

~~**Unstressed Exposure MtM (CACSR566)**~~
~~The mark-to-market value of exposure under the agreement, not including collateral but including netting of positions where legally binding. This could be a positive or negative value. The aggreagate of the positive amounts for a given consolidated counterparty should be equivalent to the Gross CE for the consolidated counterparty.~~

~~**Stressed Exposure MtM (Severely Adverse - CACSR567; Adverse - CACSR568)**~~
~~The mark-to-market value of exposure based on the full revaluation of all derivatives under the agreement, as revalued according to the supervisory global market shock scenarios, not including collateral but including netting of positions where legally binding. This could be a positive or negative value.~~

~~**Total Unstressed MtM Cash Collateral (non-CCPs) (CACSR569)**~~
~~The mark-to-market value of net cash collateral posted by the non-CCP legal entity under the netting agreement, including netting where legally binding. This could be a positive or negative value. All collateral reported should be eligible financial collateral. This amount is sub-divided by currency in the subsequent columns. This item is not reported for CCPs.~~

~~**Cash collateral (non CCPs) or Variation Margin (CCPs) MtM – USD (CACSR570), EUR (CACSR571), GBP (CACSR572), JPY (CACSR573), Other (CACSR574)**~~
~~The mark-to-market value of net cash collateral posted under the netting agreement by a non-CCP legal entity or the variation margin posted to the CCP legal entity, in the respective currency. For CCP legal~~

~~entities, if non-cash variation margin has been posted/received, report its MtM value in USD equivalent under the Other category. For non-CCP legal entities, the total of these columns should be equal to the amount reported in the column Total MtM Unstressed Cash Collateral (non-CCPs).~~

~~Total Unstressed MtM Collateral (non-CCPs) (CACSR575)~~
~~The net mark-to-market value of all collateral posted by the non-CCP legal entity under the netting agreement. All collateral reported should be eligible financial collateral. This item is not reported for CCPs.~~

~~Stressed Cash Collateral MtM (Severely Adverse - CACSR576; Adverse - CACSR577)~~
~~For non-CCP legal entities, the mark-to-market value of the cash collateral reported in column Total Unstressed MtM Cash Collateral (non-CCPs) as revalued under the supervisory global market shock scenarios. For CCP legal entities, the mark-to-market value of the cash initial margin and non-USD cash variation margin, as revalued under the supervisory global market shock scenarios.~~

~~Stressed Total Collateral MtM (Severely Adverse - CACSR578; Adverse - CACSR579)~~
~~For non-CCPs legal entities, the mark-to-market value of all collateral reported in the column Total Unstressed MtM Collateral, as revalued under the supervisory global market shock scenarios. For CCP legal entities, the mark-to-market value of the total (cash + non-cash) initial margin and (non-USD cash + non-cash) variation margin, as revalued under the supervisory global market shock scenarios.~~

~~CDS Reference Entity Type (CACSR580)~~
~~The institution for which the five-year CDS spread is reported. The possible options are CP Legal Entity, CP Parent, and Proxy. Use Proxy if and only if there is no internal mark for the CP legal entity or its parent and provide the BHC's internal proxy CDS spread under Five-Year CDS Spread and a commercially available CDS identifier under Counterparty Legal Entity Identifier (see below). In all other cases, if there is an internal mark for the CP Legal Entity, choose "CP Legal Entity", otherwise choose "CP Parent".~~

~~Five-Year CDS Spread (CACSR581)~~
~~The quoted five-year CDS spread of the reference entity.~~

~~CDS Recovery (CACSR582)~~
~~The recovery rate associated with the quoted CDS spread.~~

~~Counterparty Legal Entity Identifier (CACS9224)~~
~~The official globally recognized legal entity identifier (LEI) of the CP legal entity. If an LEI is unavailable, report a CDS identifier that is commercially available associated with the reported CDS spread (such as a Markit RED code or Bloomberg CDS ticker). In case a commercially available CDS identifier is used, specify the identifier as a string in the form "<Source> | <CDS identifier>".~~

~~Wrong Way Risk Hedge (CACSR583)~~
~~Indicates if any portion of the CDS hedges are wrong-way risk positions with respect to the CDS counterparty and the CDS reference entity. The BHC should use its internal BAU risk management process to determine whether the CDS protection (e.g. sovereign CDS) with the specific counterparty legal entity (e.g. bank in the sovereign) is a wrong-way hedge. Possible options are "Y" and "N".~~

~~CDS Hedge Notional (CACSR584)~~
~~The notional amount of specific CDS hedges on the derivatives under the agreement. The specific CDS hedges that are allowed to be included are bought plain-vanilla CDS protection (single-name and index, where the index includes the CP legal entity as one of the reference entities) which do not have any non-vanilla contractual features, and do not constitute wrong-way positions.~~

~~CDS Hedge CR01 (CACSR585)~~
~~The CR01 of the CDS hedge, for the specific CDS positions.~~

~~**Stressed Five-Year CDS Spread (Severely Adverse - CACSR586; Adverse - CACSR587)**~~
~~The five-year CDS spread as stressed under the supervisory global market shock scenarios.~~

~~**SCDS Hedge Stressed CR01 (Severely Adverse - CACSR588; Adverse - CACSR589)**~~
~~CR01 of the CDS hedge under the supervisory global market shock scenarios, for the specific CDS positions, under the supervisory global market shock scenarios.~~

~~**Stressed CVA (Severely Adverse - CACSR590; Adverse - CACSR591)**~~
~~CVA for the derivatives within the agreement as evaluated under the supervisory global market shock scenarios.~~

L.56~~.42~~—Derivative ~~assets posted and received by consolidated/parent counterparty~~position detail by counterparty legal entity and netting set/agreement and asset category~~.~~

Line item Instructions

Report the information required by each column for all CCPs, G-7 sovereign countries, and the top 25 counterparties that are not CCPs or G-7 sovereign countries. Information must be reported for each consolidated counterparty organization and associated legal entities and netting sets reported in sub-schedule L.~~6~~5.1 with whom the respondent holds derivative positions. In the case a CCP itself is the bi-lateral counterparty to a derivative agreement, then the CCP must be included in the consideration of which bi-lateral counterparties are the "top 25" as ranked by the ranking methodologies.

~~Information must be reported for each netting set held with a legal entity of a consolidated counterparty organization, even if the net current exposure for a given netting set is zero, and must correspond to the netting sets reported in L.6.1. For example, if a counterparty has two subsidiaries, and two netting sets have been executed with the first subsidiary and one netting set with the second subsidiary, then three lines of information would be reported for that counterparty. For a given CCP, report results by "collateral group". The Initial Margin and Guarantee Fund will be separate for each collateral group, which is a netting set equivalent in that it is a set of trades for which collateral is computed, of which there only may be only one depending on the CCP.~~

~~**Subschedule ID (CACVM926)**~~
~~The subschedule on which the consolidated counterparty is being reported, i.e. L.6.2 or L.6.2.a.~~

~~**Rank 3 (CACSM899)**~~
~~The rank of the consolidated/parent counterparty as ordered according to the instructions aboveranking methodology 3. For CCP legal entities, specify rank as "CCP"; for G-7 sovereigns, specify rank as "G7".~~

Rank Methodology
Indicate which ranking methodology applies to the reported counterparties.

Rank~~4~~
The rank of the consolidated/parent counterparty as ordered according to the rank~~ing~~ methodology indicated~~4~~. For CCPs, specify rank as "CCP"; for G-7 sovereigns, specify rank as "G7".

Counterparty Name (consolidated organization) (CACSM900)
The name of the consolidated organization that is either a CCP, G-7 sovereign country, or one of the top 25 counterparties.

Parent/Consolidated Entity Counterparty ID (CACSR619)

A unique identifier (for example, alphanumeric) assigned to the counterparty reported in the Counterparty Name column. The counterparty ID must be unique and consistent across sub-schedules in this schedule.

Counterparty Legal Entity Name (CACS9017)
The name of the legal entity with whom the netting agreement was executed. This could be a subsidiary or affiliate of the consolidated organization or the consolidated organization itself.

Legal Entity ID (CACSR621)
A unique identifier (for example, alphanumeric) assigned to the legal entity reported in the Counterparty Legal Entity column, which must correspond to the parent/consolidated entity. This ID must be unique and consistent across all sub-schedules

Netting Set ID (CACSM902)
A unique identifier (for example, alphanumeric) assigned to the netting set being reported. Netting sets should map to ISDA master netting agreements.

Derivative Types
Report the unstressed and stressed mark-to-market exposure amounts for the categories of derivatives below. For any derivative contract that contains optionality, "vanilla" means American or European style with no additional contract features. All others should be classified as either "structured" or "exotic." Derivative contracts that do not contain optionality are considered "vanilla."

Derivative Type	**Unstressed**	**Stressed FR (Severely Adverse)**	**Stressed FR (Adverse)**
Vanilla Interest Rate	CACSR592	CACSR606	
Vanilla FX	CACSR593	CACSR607	
Vanilla Commodity (Cash)	CACSR594	CACSR608	
Vanilla Credit	CACSR595	CACSR609	
Vanilla Equity	CACSR596	CACSR610	
Structured Interest Rate	CACSR597	CACSR611	
Flow Exotic and Structured FX	CACSR598	CACSR612	
Other Cash & Physical Commodity	CACSR599	CACSR613	
Other (Single Name) Credit	CACSR600	CACSR614	
Structured (Multi-Name) Credit	CACSR601	CACSR615	
Exotic Equity	CACSR602	CACSR616	
Hybrids	CACSR603	CACSR617	
Structured Products (MBS, ABS)	CACSR604	CACSR618	
Other	CACSR605	CACSR655	

~~**Notional**~~
~~The notional amount of all positions associated with the netting set and asset category.~~

~~**New Notional During Quarter**~~
~~The notional amount of the positions that were entered into during the reporting quarter.~~

~~**Weighted Average Maturity**~~
~~The average of time to maturity in years, as weighted by the notional amount associated with a given position.~~

L.7— Notes to the CCR Schedule

Use this sub-schedule to submit voluntarily any additional information (e.g., data) that gives clarity on the portfolio. More than one additional tab may be provided. If the BHC elects to provide additional data, this should include an explanation of the additional data and why it is provided. If the data links to data in other tabs of the CCR schedule, then a clear data identifier must be provided such that tabs may be merged if necessary (see mergeability requirements above).

Appendix A: FR Y-14Q Supporting Documentation

Supporting Documentation for Schedule C – Regulatory Capital Instruments

Additional Information required for capital instrument issued (Tied to C. 3: Regulatory Capital Instruments Issuances During Quarter)

For all capital instruments except for common stock that were issued during the quarter, include as a separate attachment to the schedule submission the prospectus supplement, certificate of designation, or the indenture for the instrument.

Supporting Documentation for Schedule D – Regulatory Capital Transitions

Additional Information Required for Each Planned Action (Tied to D.6)

In addition to the information provided within the Planned Action worksheet, BHCs are also required to submit additional information related to the actual progress made on its planned actions through the report date.

At a minimum, the document should address the following:

- The status of the action during the reporting quarter, and how it compares to the BHC's projection for the planned action to date. This should state whether the BHC is on-track in terms of meeting its planned action strategy relative to the impact it projected for the corresponding action in its most recent FR Y-14A Regulatory Capital Transitions schedule submission, and/or how it has deviated from the strategy and the rationale behind the changes.
- The supplemental document should also describe in detail any new actions the BHC has taken, which was not part of its proposed planned actions as submitted per the FR Y-14A Regulatory Capital Transitions schedule.

This quarterly information related to each planned action must be provided in a separate attachment and should be titled: BHCRSSD_BHCMNEMONIC_ REGCAPTRANS_QTRLYUPDATE_ACTION#_YYMMDD.
Note that the "#" in this file name must correspond with the appropriate "Action #" in column A of the Planned Actions Worksheet of the most recent FR Y-14A submission.

Supporting Documentation for Schedule L – Counterparty

The supporting document should be titled **BHCRSSD_BHCMNEMONIC_CCR_METHODOLOGY_YYMMDD**. BHCs should submit separate documents for different models and/or methodologies. The documents should be titled: **BHCRSSD_BHCMNEMONIC_CCR_METHODOLOGY_MODELTYPE_YYMMDD**. Model Type refers to Trading Issuer Default, CVA and Counterparty Default Losses. These instructions are also provided in the FR Y-14A instructions.

The documentation should include a detailed description of the methodologies used to estimate Trading Issuer Default, CVA, and Counterparty Default losses under the stress scenarios reported on the FR Y-14A Summary schedule as well as methodologies used to produce the data in the FR Y-14Q CCR schedule **(only**

for the CCAR as of quarter). All information relevant for supervisors to understand the approach should be included, and it should be transparent in the documentation where to find the response to each item. Any differences between the BHC and the FR scenarios in methodology, position capture, or other material elements of the loss modeling approach should be clearly described. It is expected that for some BHCs, there will be BHC-specific or other material methodological items in addition to those specifically listed in the instructions. These additional items should be included in the documentation as well.

As part of the detailed methodology document, BHCs should provide an Executive Summary that gives an overview of each model and answers each of the questions below. If one of the questions below is not fully addressed in the Executive Summary, cite the document name and page number(s) of the methodology document that fully addresses the question.

In addition to the Executive Summary, there should be a section of the methodology document devoted to any divergence from the instructions to the Counterparty Risk sub-schedule or the FR_Y-14A Schedule. Use this section to explain any data that is missing or not provided as requested. This section should also be used to describe where and how judgment was used to interpret an instruction.

Supporting documentation for a given model should be submitted at the same time as the loss estimates derived from that model. For example, Trading IDR supporting documentation should be submitted along with FR Y-14Q Schedule F and CVA and Default Loss supporting documentation should be submitted along with FR Y-14Q Schedule L.

Trading Issuer Default Losses (Trading IDL)

1. Data and systems

a. What product types are included and excluded? Specifically, comment on whether equities are excluded and what types of securitized products, if any, are excluded. Comment on the materiality of any exclusions.
b. Are there any issuer type exclusions? Comment on the materiality of any exclusions.
c. Are there any exposure measurement or trade capture limitations impacting the Trading IDL estimate in Item 1 on the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE or the data provided in sub-schedules Corporate Credit-Advanced, Corporate Credit-EM, Sovereign Credit, Credit Correlation, IDR-Corporate Credit, or IDR-Jump To Default in the FR_Y-14Q_TRADING Schedule? If so, please elaborate in the documentation, particularly where these limitations understate losses.
d. Are there any discrepancies in position capture between the MV and Notionals reported in sub-schedules Corporate Credit-Advanced, Corporate Credit-EM, Sovereign Credit, Credit Correlation, or IDR- Corporate Credit in the FR_Y-14Q_TRADING Schedule? If so, please elaborate on the discrepancies in the documentation.
e. Are any index or structured exposures decomposed/unbundled into single name exposures on the IDR Corp Credit or IDR Jump to Default sub-schedules in the FR_Y-14Q_TRADING Schedule? If so, provide a description of the exposures that are decomposed and the methodology used.
f. What types of CVA hedges are included in the FR_Y-14Q_TRADING Schedule and Item 10 on the Trading sub-schedule of the SUMMARY_SCHEDULE (e.g., market risk hedges, counterparty risk hedges)? Which, if any, of these hedges are excluded from the Trading IDR loss estimates (Item 1 on the Counterparty Risk sub-schedule of the SUMMARY_SCHEDULE)? Confirm that hedges modeled in Trading IDR are excluded from CCR IDR.

2. PD methodology

a. How is the severity of default risk treated? Is a stressed expected PD used, or is it an outcome in the

tail of the default distribution? If an outcome in the tail is used, what is the tail percentile?

b. How is default risk represented over the horizon of the stress test? Is a cumulative two- year PD or a one-year PD used as a model input? How is migration risk captured?
c. What data sources and related time periods are used to generate the assumptions on stressed expected PD or the default distribution? In the documentation, provide a breakdown of PDs (e.g., by rating, asset category). Provide stressed PDs if a stressed PD is used, or provide PD inputs if an outcome in the tail is used.

3. Correlation assumptions

a. What correlation assumptions are used in the Trading IDL models?

4. LGD methodology

a. Do the models assume a static LGD or a stochastic LGD with a non-zero recovery rate volatility?
    i. If a static LGD is used, were the mean LGDs stressed? What data sources and related time periods were used to determine the LGDs? In the methodology documentation, provide the relevant breakdown of LGDs used in the model (e.g., by ratings, asset category).
    ii. If a stochastic LGD is used, elaborate on the assumptions generating the stochastic LGD in the documentation, including assumptions on the LGD mean and volatility and rationale for modeling choices.

5. Liquidity horizon

a. What liquidity horizon assumptions are used?

6. Exposure at default (EAD)

a. What Exposure at Default (EAD) is used for Trading IDL? For example, is the calculation based on actual issuer exposures, stressed exposures, a mix of both, or something else? If exposures are stressed, please explain how the exposures were stressed.

7. Treatment of gains

a. Are any gains being reflected in the Trading IDL calculations? If so, elaborate in the documentation how gains are treated.

8. Model validation and documentation

a. For any models used to report numbers in the SUMMARY_SCHEDULE or the FR_Y-14Q_Trading that are also used in Business as Usual (BAU) production, have those models been validated as used in BAU? If so, attach model validation documents. If not, elaborate in the documentation on any review process.
b. For any ad-hoc models used for CCAR that would not have been previously validated, what review if any has occurred? Elaborate in the documentation where appropriate.

<u>CVA Losses</u>

1. Divergence from instructions

a. In the FR_Y-14Q_CCR or Summary Schedules, is bilateral CVA included in any element of the submission (i.e., CVA where the counterparty default probabilities are conditional on the survival of the BHC)? If so, elaborate in the documentation.
b. Are CVA hedges considered or included in any aspect of the firm's CVA loss reporting or CVA calculations? If so, please provide detail and document where CVA data are reported net of hedges on the FR_Y_14Q_CCR Schedule or Item 2 on the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE.
c. In calculating Stressed Net CE in sub-schedules 1a, 1b, 1c, 1d, and 1e in FR_Y-14Q_CCR, are there any occasions where it is assumed additional collateral has been collected after the shock? If so, elaborate in the documentation.
d. Are there any counterparties for which your firm did not fully implement the FR specification for the EE profiles on sub-schedule 2 in the FR_Y-14Q_CCR? If so, elaborate in the documentation.
e. Are there any counterparties for which your firm substituted 'Country of Risk' for 'Country of Domicile' in the FR_Y-14Q_CCR? If so, elaborate in the documentation.

2. Data and systems

In the documentation, clearly identify, describe, and comment on the materiality (in both exposure and CVA loss terms) of any exclusions that prevent 100% capture of counterparties or trades. At a minimum, address the questions below and elaborate in the documentation where appropriate.

a. As firms are required to report only counterparties comprising 95% of CVA on sub-schedule 1a of FR_Y-14Q_CCR, please provide detailed information on the composition of counterparties comprising the remaining 5%, including any relevant industry concentrations or counterparties with significant default risk.
b. Are any counterparties on sub-schedule 1a of FR_Y-14Q_CCR excluded from sub-schedule 2? Where specific counterparties are reported as Top counterparties by 95% of Total CVA on one sub-schedule of the Schedule, but are not listed on other sub-schedules, list these counterparties in the documentation by name and provide a reason for their exclusion.
c. Are any counterparties excluded from the unstressed or stressed aggregate data reported in sub-schedules 1e, 2, or 3 of FR_Y-14Q_CCR or the losses reported in the SUMMARY_SCHEDULE-~~SUMMARY_SCHEDULE~~ (Item 2 in the Counterparty Risk sub-schedule)? In the documentation, elaborate on the nature, materiality, and rationale for these exclusions.
d. Please ensure that the methodology documentation includes a description of how stressed or unstressed discount factors are included in the CVA calculation.
e. Do the expected exposure (EE) profiles, CDS spreads, PDs, LGDs, discount factors, as provided on sub-schedule 2, come from the same systems as those used for the calculation of CVA losses as provided in the SUMMARY_SCHEDULE (Item 2 in the Counterparty Risk sub-schedule)? If not, elaborate in the documentation.
f. For unstressed and stressed CVA reported in the FR_Y-14Q_CCR Schedule, which counterparties, counterparty types, or trade types are calculated offline or using separate methodologies? Why are they calculated offline or with a different methodology? Elaborate in the documentation.
g. Are any add-ons used to calculate stressed CVA in the FR_Y-14Q_CCR Schedule? Elaborate regarding the nature and rationale for each type of add-on in the documentation.
h. Are there any additional/ offline CVA reserves reported in sub-schedule 1e in theFR_Y-14Q_CCR Schedule? If so, elaborate about the nature of these reserves in the documentation. Explain what counterparties, counterparty types, or trade types are included, why are they calculated as reserves, and how they are stressed.
i. Are there any exposure measurement or product capture limitations impacting the loss estimate in Item 2 on the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE? If so, make sure to

elaborate in the documentation, particularly where these limitations understate losses.

j. Does the firm conduct a reconciliation between the sum of items 15(a) in Schedule HC-L of the FRY-9C and the aggregate unstressed Gross CE on sub-schedule 1e of the FRY-14Q_CCR Schedule? Note that the figures in the FRY-9C are called "net current credit exposure", as the "net" refers to counterparty netting.
k. Are all sensitivities/ slides provided as requested? If slides are not provided as requested in the FR_Y-14Q_CCR Schedule, elaborate in the documentation why they are missing or not provided correctly.
l. Are the sensitivities/ slides provided in sub-schedule 4 of FR_Y-14Q_CCR sourced from the same calculation engine and systems as used for the firm's loss estimates (Item 2 in the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE)? If not, elaborate in the documentation.
m. Elaborate on how sensitivities/ slides in sub-schedule 4 of FR_Y-14Q_CCR were determined to be material. What qualifies a risk factor as immaterial?

3. LGD methodology

a. For the LGD used to calculate PD, are market implied recovery rates used? If not, elaborate on the source of the LGD assumption in the methodology documentation.
b. Is the same recovery/LGD used in the CVA calculation as is used to calculate PDs from the CDS spread? If not, in the documentation provide a detailed rationale and backup data to support the use of a different LGD, and provide the source of the LGD used to calculate CVA.

4. Exposure at default (EAD)

a. What Margin Period of Risk (MPOR) assumptions are used for unstressed and stressed CVA?
b. Are collateral values stressed in the numbers reported in the FR_Y_14Q_CCR Schedule or Items 2 or 3 on the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE? If so, elaborate on the stress assumptions applied.
c. In the FR_Y-14Q_CCR sub-schedule 2, for the BHC specification, are downgrade triggers modeled in the exposure profiles?

5. Application of shocks

a. Are the shocks applied to CVA (for calculating Item 2 in the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE as well as the Stressed figures reported in FR_Y-14Q_CCR) the same as those applied to the Trading Book (Item 10 in the Trading sub-schedule in the SUMMARY_SCHEDULE)? Where they differ, or where shocks applied diverge from the FR shock scenario, elaborate in the documentation.

6. Model validation and documentation

a. For any models used to report numbers in the SUMMARY_SCHEDULE or the FR_Y-
b. 14Q_CCR that are also used in Business as Usual (BAU) production, have those models been validated as used in BAU? If so, attach model validation documents. If not, elaborate in the documentation on any review process.
c. For any ad-hoc models used for CCAR that would not have been previously validated, what review if any has occurred? Elaborate in the documentation where appropriate.

<u>Counterparty Default Losses (CDL)</u>

1. Data and systems

a. Are there any exposure capture or measurement limitations related to counterparties, products or trades impacting the loss estimate in Item 3 on the Counterparty Risk sub-schedule in the SUMMARY_SCHEDULE? If so, please elaborate in the documentation, particularly where these limitations understate losses.
b. What types of CVA hedges are included in CDL? Confirm that hedges modeled were excluded from Trading IDL.

2. PD methodology (if applicable)

a. How is the severity of default risk treated? Is a stressed expected PD used, or is it an outcome in the tail of the default distribution? If an outcome in the tail is used, what is the tail percentile?
b. How is default risk represented over the horizon of the stress test? Is a cumulative two- year PD or a one-year PD used as a model input? How is migration risk captured?
c. What data sources and related time periods are used to generate the assumptions on stressed expected PD or the default distribution? In the documentation, provide a breakdown of PDs (e.g., by rating, counterparty type). Provide stressed PDs if a stressed PD is used, or provide PD inputs if an outcome in the tail is used.

3. Correlation assumptions (if applicable)

a. What if any correlation assumptions are used calculating Default Losses?

4. LGD methodology (if applicable)

a. Do the models assume a static LGD or a stochastic LGD with a non-zero recovery rate volatility?
b. If a static LGD is used, are the mean LGDs stressed? What data sources and related time periods are used to determine the LGDs? In the methodology documentation, provide the relevant breakdown of LGDs used in the model (e.g., by ratings, counterparty type).
c. If a stochastic LGD is used, elaborate on the assumptions generating the stochastic LGD in the documentation, including assumptions on the LGD mean and volatility and rationale for modeling choices.

5. Liquidity horizon (if applicable)

a. What liquidity horizon assumptions are used?

6. Exposure at default (EAD) (if applicable)

a. Provide an overview of how EAD is modeled for Default Losses?
b. Are any downgrade triggers assumed in the Default Loss model? If so, elaborate in the documentation.
c. What Margin Period of Risk (MPOR) assumptions are modeled in Default Losses?

7. Treatment of gains (if applicable)

a. Are any gains being reflected in the Default Losses calculations? If so, elaborate in the documentation how gains are treated.

8. Model validation and documentation

a. For any models used to report numbers in the SUMMARY_SCHEDULE or the FR_Y-14Q_CCR that are also used in Business as Usual (BAU) production, have those models been validated as used in BAU? If so, attach model validation documents. If not, elaborate in the documentation on any review process.
b. For any ad-hoc models used for CCAR that would not have been previously validated, what review if any has occurred? Elaborate in the documentation where appropriate.

9. Other

As the firm considers any additional firm-wide losses beyond OTC derivative and SFT transaction losses that could result from the default or potential default of a counterparty or counterparties, please detail and document those losses.

<u>Supplemental Data Collection</u>

Please provide a detailed description of the data provided in each table of the supplemental data collection schedule.