# Weekly Report of Selected Assets and Liabilities of Domestically Chartered Commercial Banks and U.S. Branches and Agencies of Foreign Banks

## INSTRUCTIONS

Unless otherwise noted, all instructions apply to FFIEC 031, 041, and 002 reporters.

### Purpose of Report

The *Weekly Report of Selected Assets and Liabilities of Domestically Chartered Commercial Banks and U.S. Branches and Agencies of Foreign Banks* (FR 2644) collects balance sheet data from U.S. domestically chartered commercial banks and U.S. branches and agencies of foreign banks each week. The data are used to construct estimates of bank credit, balance sheet data for the U.S. banking industry, and sources and uses of banks' funds, as well as to analyze banking developments.

Data are made available to the public each week in the H.8 Statistical Release, *Assets and Liabilities of Commercial Banks in the United States.* Various measures constructed from the data are included in high-frequency materials prepared for the Board of Governors and in periodic analyses provided to the Board and to the Federal Open Market Committee. The data are also used by other government agencies, the banking industry, the financial press, and others.

### Scope

The FR 2644 report is a shortened version of the quarterly reports that are required to be submitted to federal banking supervisory agencies by U.S. domestically chartered banks and by U.S. branches and agencies of foreign banks. These quarterly reports—the Report of Condition (FFIEC 031 or 041) filed by U.S. domestically chartered banks and the Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks (FFIEC 002)—are hereafter referred to as the Call Report(s).

**FFIEC 031 and 041 reporters:** The FR 2644 report covers only the domestic offices of the reporting bank: the bank's head office; all branches located in the 50 states of the United States, in the District of Columbia, or on a U.S. military facility wherever located; and subsidiaries (except Edge and agreement corporations) located in the 50 states of the United States or the District of Columbia that are consolidated in the domestic-office Call Report. For purposes of this report, International Banking Facilities (IBFs) are considered foreign, not domestic, offices of a reporting bank.

**FFIEC 031 reporters:** For U.S. domestically chartered commercial banks with "foreign" offices (that is, branches or subsidiaries located in Puerto Rico, in U.S. territories and possessions, or in foreign countries), Edge or agreement subsidiaries (including both their U.S. and their foreign offices), or an IBF, FR 2644 report coverage is the same as the domestic office portion of the *Consolidated Reports of Condition and Income for a Bank with Domestic and Foreign Offices* (FFIEC 031).

**FFIEC 041 reporters:** For U.S. domestically chartered commercial banks with only domestic offices, FR 2644 report coverage is the same as the *Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only* (FFIEC 041).

**FFIEC 002 reporters:** For the purposes of the FR 2644 report, "U.S. branches and agencies" are those institutions domiciled in the 50 states of the United States and the District of Columbia and "foreign banks" are those companies that are organized under the laws of a foreign (non-U.S.) country, Puerto Rico, or a U.S. territory or possession that engage in the business of banking. Unlike data collected on the FFIEC 002, data collected on this report exclude the IBFs of the reporting entities.

### Preparation of Reports

Report all balances as of the close of business on Wednesday of each week. All dollar amounts should be reported to the nearest thousand. With the exception of item M.1, *Net unrealized gains (losses) on available-for-sale securities,* no negative entries are appropriate for this report.

### Consolidation and Inter-office Relationships

**FFIEC 031 reporters:** For U.S. domestically chartered banks with "foreign" offices, the basis and instructions for consolidation correspond to the

domestic-office portion of the FFIEC 031. That is, domestic branches and majority-owned domestic subsidiaries that meet the tests of significance (as described in the General Instructions of the Call Report) are to be fully consolidated line by line on this report. However, accounts of domestic subsidiaries that are not available on a timely basis may be consolidated with a lag, or amounts reported for such subsidiaries may be estimated for use in the weekly process of consolidation.

Moreover, all individual asset and liability items should exclude, to the extent possible, the asset and liability relationships with "foreign" offices. For purposes of this report, all such relationships and transactions should be reported on a net basis either in item 6.a, *Net due from related foreign offices*, or in item 11.a, *Net due to related foreign offices*. When line-by-line exclusion of transactions with foreign offices is not possible within the given time schedule, amounts to be excluded may be estimated.

**FFIEC 041 reporters:** For U.S. domestically chartered commercial banks with domestic offices only, the basis and instructions for consolidation correspond to the FFIEC 041. That is, domestic branches and majority-owned domestic subsidiaries that meet the tests of significance (as described in the General Instructions of the Call Report) are to be fully consolidated line by line on this report. However, accounts of domestic subsidiaries that are not available on a timely basis may be consolidated with a lag, or amounts reported for such subsidiaries may be estimated for use in the weekly process of consolidation.

**FFIEC 002 reporters:** For U.S. branches and agencies of foreign banks, the basis and instructions for consolidation are identical to those used for reporting the FFIEC 002. Each designated branch or agency of a given foreign bank is requested to file a separate report unless the foreign bank submitted a consolidated FFIEC 002 for two or more of its offices. In such cases, a consolidated FR 2644 also should be filed. Respondents should notify their Federal Reserve Bank of any deviation from this stated consolidation policy.

Moreover, all individual asset and liability items should exclude the asset and liability relationships with respondents' own IBFs. For purposes of this report, all such relationships and transactions should be reported on a net basis either in item 6.a, *Net due from related foreign offices*, or in item 11.a, *Net due to related foreign offices.* When line-by-line exclusion of transactions with IBFs is not possible within the given time schedule, amounts to be excluded may be estimated.

**Mergers and Other Structure Activity**

In case of mergers, acquisitions, or large transfers of assets, respondents should contact their Federal Reserve Banks. The Federal Reserve Bank will typically request that the respondent provide special information regarding the effects of mergers and other structure activity on the data contained in this report.

**Foreign (non-U.S.) Currency-Denominated Transactions**

**Conversion to U.S. dollars.** Transactions denominated in non-U.S. currency must be valued in U.S. dollars *each reporting week* at either the exchange rate prevailing on the Tuesday immediately preceding (that is, the day before) the Wednesday report date ("Tuesday method") or the exchange rate prevailing on the Wednesday report date ("report day method").

Regardless of which of the above two options is elected, the exchange rates to be used for this conversion are either the 10:00 a.m. rates quoted for major currencies by the Federal Reserve Bank of New York for customs purposes (refer to: www.ny.frb.org/markets/fxrates/tenAm.cfm), or some other consistent series of exchange rate quotations. (If deposits are issued in European Currency Units (ECU) or some other currency basket, consistent series of exchange rate quotations either for the basket unit or for the corresponding individual exchange rates may be used.)

Once respondents choose to value foreign currency transactions by using either the Tuesday method or the report day method, they must use that method consistently over time for all Federal Reserve reports. If at some future time respondents wish to change their valuation procedure from one of these two methods to the other, the change must be applied to all Federal Reserve reports and then used consistently thereafter. Respondents should notify their Federal Reserve Bank of any such change.

## Definitions of Items

In general, definitions of items on the FR 2644 report correspond to item definitions on the Call Reports. Tables that indicate the item-by-item relationship between the FR 2644 report and the quarterly Reports of Condition (FFIEC 031 and 041) and the quarterly Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks (FFIEC 002) accompany these instructions.

**FFIEC 031 reporters:** For U.S. domestically chartered commercial banks with "foreign" offices, the stated Call Report references are to the domestic-office portion of the FFIEC 031.

**FFIEC 041 reporters:** For U.S. domestically chartered commercial banks with domestic offices only, the stated Call Report references are to the FFIEC 041.

**FFIEC 002 reporters:** For U.S. branches and agencies of foreign banks, since the office coverage of the FR 2644 report excludes respondents' own IBFs, stated Call Report references, unless otherwise indicated, correspond to Column A (Total reporting branch or agency including its IBF) minus Column B (IBF only) of the FFIEC 002 report.

For items that correspond exactly to items on the Call Reports, detailed definitions are not repeated in these instructions. For such definitions, please refer to the instructions for preparation of the appropriate Call Report. For items that do not correspond exactly to items on the Call Reports, or where additional instructions are needed, specific supplementary instructions are provided below.

## Supplementary Instructions

**Item 1.** ***Cash and balances due from depository institutions.*** For **all reporters**, include cash items in process of collection (including unposted debits and currency and coin), balances due from both depository institutions in the U.S. and from banks in foreign countries and foreign central banks, and balances due from Federal Reserve Banks.

**Item 2.** ***Securities (including securities reported as trading assets on the Call Report).*** For **all reporters,** include in each component of item 2 all securities of that type that are either held-to-maturity, available-for-sale, or held as trading assets and reported as such on the Call Reports (that is, reported on Call Report Schedule RC-D for FFIEC 031 and 041 filers or on Call Report Schedule RAL for FFIEC 002 filers).

**FFIEC 031 and 041 reporters:** If a domestically chartered bank is not a Call Report Schedule RC-D reporter but does hold some securities as trading assets, include those securities in item 5, *Trading assets, other than securities and loans included above*, rather than in item 2.

**Item 2.b(2).** ***All other securities.*** For **all reporters,** include all other securities, including commercial paper, bankers' acceptances, securities issued by states and political subdivisions in the U.S., asset-backed securities, other domestic debt securities, foreign debt securities, and investments in mutual funds and other equity securities, whether held-to-maturity, available-for-sale, or held-for-trading. Exclude privately issued mortgaged-backed securities (which are reported in item 2.b(1)). Also exclude *other trading assets*; thus, derivatives with a positive fair value are included in item 5, *Trading assets*, and loans held in the trading account are reported in the appropriate loan category, items 4.a through 4.e.

**Item 3.a.** ***Federal funds sold and securities purchased under agreements to resell: With commercial banks in the U.S. (including U.S. branches and agencies of foreign banks).*** For **all reporters,** for the definition of "Commercial banks in the U.S.," please refer to the Glossary section of the Call Report instructions.

**Item 3.b.** ***Federal funds sold and securities purchased under agreements to resell: With others (including nonbank brokers and dealers in securities and FHLB).*** For **all reporters**, include federal funds sold and securities purchased under agreements to resell with entities other than domestically chartered commercial banks and U.S. branches and agencies of foreign banks. This includes nonbank brokers and dealers in securities, thrifts, and any Federal Home Loan Bank.

**Item 4.** ***Loans and leases (including loans reported as trading assets on the Call Report).*** For **all reporters**, in addition to loans reported on Call Report Schedule RC-C for FFIEC 031 and 041 filers or reported on Call Report Schedule C for FFIEC 002 filers, include in each loan item all loans of that type that are held as trading assets and reported as such on the Call Reports (that is, reported on Call Report Schedule RC-D for FFIEC 031 and 041 filers or on Call Report Schedule RAL for FFIEC 002 filers).

**FFIEC 031 and 041 reporters:** If a domestically chartered bank is not a Call Report Schedule RC-D reporter but does hold some loans as trading assets, include those loans in item 5, *Trading assets, other than securities and loans included above,* rather than in items 4.a though 4.e.

For **all reporters,** in conformity with their treatment on the Call Reports, each loan item, 4.a through 4.e, should be reported net of unearned income to the extent possible. Netting of any remaining unearned income should be performed on the FR 2644 loan item(s) most likely responsible for the unearned income. (That is, FR 2644 loan item(s) 4.a through 4.e should be reduced judgmentally by the amount of any remaining unearned income.)

**Item 4.e.** ***All other loans and leases.***

**FFIEC 031 and 041 reporters:** Include all loans and leases as reported on Schedule RC-C of the Call Report and not reported in items 4.a(1) through 4.d(2) of this report. Note that this item includes several items that are reported separately on the Call Report: loans to other (nonbank) depository institutions in the U.S., loans to banks in foreign countries, loans to foreign governments and official institutions, loans to finance agricultural production and other loans to farmers, obligations (other than securities) of state and political subdivisions in the U.S., and lease financing receivables (net of unearned income). Consistent with the Call Report, this item includes loans to nonbank financial institutions and all loans not elsewhere classified.

**FFIEC 002 reporters:** Include all loans and leases as reported on Schedule C of the FFIEC 002 and not reported in items 4.a(1) through 4.d(2) of this report. Note that this item includes several items that are reported separately on the FFIEC 002: loans to other (nonbank) depository institutions in the U.S., loans to banks in foreign countries, loans to foreign governments and official institutions, and lease financing receivables (net of unearned income). Consistent with the FFIEC 002, this item includes loans to nonbank financial institutions, loans to finance agricultural production and other loans to farmers, obligations (other than securities) of state and political subdivisions in the U.S., and all other loans not elsewhere classified. Unlike the FFIEC 002, this item excludes loans to individuals for personal expenditures (report these loans in items 4.d(1) and 4.d(2) above).

**All reporters:** All other loans also include certain unplanned overdrafts. Overdrafts are either planned or unplanned. Unplanned overdrafts occur when a depository institution honors a check or draft drawn against a deposit account containing insufficient funds and there is no advance contractual agreement to honor the check or draft. Unplanned overdrafts should be reported in item 4.e, *All other loans and leases*, except if the overdrawn depositor is a commercial bank in the United States. Unplanned overdrafts in this account should be reported in item 4.b, *Loans to, and acceptances of, commercial banks in the U.S. (including U.S. branches and agencies of foreign banks).*

Planned overdrafts occur when a contractual agreement has been made in advance to allow such credit extensions. Planned overdrafts should be classified as loans according to the nature of the overdrawn depositor. For example, a planned overdraft by a nonfinancial firm should be included in item 4.c, *Commercial and industrial loans*.

For treatment of unearned income, please refer to the instructions for item 4 above.

**Item 4.f.** ***Allowance for loan and lease losses (included in items 4.a through 4.e above).***

**FFIEC 031 reporters:** For U.S. domestically chartered commercial banks with foreign offices, IBFs, foreign branches or subsidiaries, or Edge or agreement subsidiaries, the allowance for loan and lease losses covers domestic offices only, except to the extent that banks do not account for loan and lease losses at foreign offices separately. The amount reported in this item should match item 4.c on Schedule RC (Balance Sheet) of the Call Report, net of any amounts in these categories booked at foreign offices.

**Item 5.** ***Trading assets, other than securities and loans included above.*** For **all reporters,** include derivatives with a positive fair value held for trading purposes, gold bullion, and other trading assets. Unlike the Call Reports, this item does not include securities or loans measured at fair value and reported in trading assets.

**FFIEC 031 and 041 reporters:** If the reporting entity is not a Call Report Schedule RC-D reporter but does hold some loans and/or securities as trading assets measured at fair value, include those loans and/or securities in this item.

**Item 5.a.** ***Derivatives with a positive fair value (included in item 5 above).*** For **all reporters,** the frequency with which derivatives with a positive fair value held as trading assets are revalued (marked to market) may differ across reporting banks and branches and agencies. Those that revalue daily or weekly should report the appropriate amount each week in this item; those that revalue less frequently should report the most recently-available value in this item until a new value becomes available.

**FFIEC 031 and 041 reporters:** If a domestically chartered bank is not a Call Report Schedule RC-D reporter, it should not report a balance in item 5.a, even if it has such derivatives. (However, these balances should be included in item 5, *Trading assets.)*

**Item 6.a.** ***Net due from related foreign offices (if FFIEC 002 respondent, include head office and other related depository institutions in the U.S.).*** This item is only reported by FFIEC 031 and FFIEC 002 filers. A balance should be reported in item 6.a or in item 11.a, but not both.

**FFIEC 031 reporters:** This item corresponds to Schedule RC-H, item 6, of the Call Report.

**FFIEC 002 reporters:** Exclude from this item own IBFs, and report only a single net position in either item 6.a or item 11.a that represents the net position with the head office and related depository institutions. Note that the net due from/due to positions of the reporting branches and agencies' own IBFs with other related depository institutions are to be excluded from these items. The positions of the reporting branches and agencies with their own IBFs are to be reflected in the overall net due from/due to positions of the branches and agencies. If the single net amount is a net due from, it should be reported in item 6.a; if the single net position is a net due to, it should be reported in item 11.a.

**Item 6.b.** ***All other assets.*** For **all reporters,** include premises and fixed assets, other real estate owned, investments in unconsolidated subsidiaries and associated companies, intangible assets (including goodwill), derivatives with a positive fair value held for purposes other than trading, direct and indirect investments in real estate ventures, and other assets.

**FFIEC 031 reporters:** This item differs from its counterpart on the FFIEC 031, which includes consolidated assets for all foreign and domestic offices. This report covers only assets in domestic offices.

**FFIEC 002 reporters:** Also include other claims on nonrelated parties.

**Item 7.** ***Total assets.*** For **all reporters**, report this item net of any allowance for loan and lease losses. This item equals the sum of items 1 through 4.e, 5, 6.a, and 6.b, minus item 4.f. (to avoid double counting, do not include item 5.a).

**FFIEC 002 reporters:** For U.S. branches and agencies of foreign banks with own IBFs, this item may not equal its counterpart in the FFIEC 002 (Schedule RAL, item 3) owing to the exclusion of the IBFs' balances on the FR 2644 (except to the extent that they are included in item 6.a).

**Item 8.** ***Total deposits.***

**FFIEC 002 reporters:** Include credit balances, as defined in the Glossary section of the FFIEC 002 instructions.

**Item 8.a.** ***Time deposits of $100,000 or more (included in item 8 above).***

**FFIEC 031 and 041 reporters:** Exclude all time deposits issued to deposit brokers in the form of large ($100,000 or more) certificates of deposits that have been participated out by the broker in shares of less than $100,000.

**FFIEC 002 reporters:** Include brokered deposits issued to brokers or dealers in the form of large ($100,000 or more) certificates of deposit, regardless of whether the underlying depositors' shares are in denominations of less than $100,000.

**Item 9.** ***Borrowings (including federal funds purchased and securities sold under agreements to repurchase and other borrowed money).*** For **all reporters,** include demand notes issued to the U.S. Treasury, federal funds purchased and securities sold under agreements to repurchase, and other borrowed money. Borrowings to be included in this item are equivalent to Call Report items (please refer to the attached tables, which give item-by-item comparisons of FR 2644 items with Call Report items).

**Item 9.a.** ***From commercial banks in the U.S. (including U.S. branches and agencies of foreign banks).*** For **all reporters,** for the definition of "Commercial banks in the U.S.," please refer to the Glossary section of the Call Report instructions.

**Item 9.b.** ***From others (including FRB and FHLB).*** For **all reporters,** include borrowings from all other entities, including any Federal Reserve Bank or Federal Home Loan Bank.

**Item 10.** ***Trading liabilities*****.** For **all reporters**, report liabilities from trading activities, including those resulting from sales of assets that the reporting entity did not own ("short positions"), derivatives with a negative fair value held for trading purposes, and any liabilities to which the reporting entity has applied fair value accounting and manages for trading purposes.

**Item 10.a.** ***Derivatives with a negative fair value (included in item 10 above).*** For **all reporters,** the frequency with which derivatives with a negative fair value held as trading liabilities are revalued (marked to market) may differ across reporting banks and branches and agencies. Those that revalue daily or weekly should report the appropriate amount each week in this item; those that revalue less frequently should report the most recently-available value in this item until a new value becomes available.

**FFIEC 031 and 041 reporters:** If a domestically chartered bank is not a Call Report Schedule RC-D reporter, it should not report a balance in this item, even if it has such derivatives. (These balances should be included in item 10, *Trading liabilities*.)

**Item 11.a.** ***Net due to related foreign offices (if FFIEC 002 respondent, include head office and other related depository institutions in the U.S.).*** This item is only reported by FFIEC 031 and FFIEC 002 filers. A balance should be reported in item 6.a or in item 11.a, but not both.

**FFIEC 031 reporters:** This item corresponds to Schedule RC-H, item 7, of the Call Report.

**FFIEC 002 reporters:** Exclude own IBFs, and report only a single net position in either item 6.a or item 11.a that represents the net position with the head office and related depository institutions. Note that the net due from/due to positions of the reporting branches and agencies' own IBFs with other related depository institutions are to be excluded from these items. The positions of the reporting branches and agencies with their own IBFs are to be reflected in the overall net due from/due to positions of the branches and agencies. If the single net amount is a net due from, it should be reported in item 6.a; if the single net position is a net due to, it should be reported in item 11.a.

**Item 11.b.** ***All other liabilities (including subordinated notes and debentures)*****.** For **all reporters**, include subordinated notes and debentures, net deferred tax liabilities, interest and other expenses accrued and unpaid, derivatives with a negative fair value held for purposes other than trading, dividends declared but not yet payable, accounts payable, allowance for credit losses on off-balance sheet credit exposures, and other liabilities.

**FFIEC 031 and 041 reporters:** Exclude minority interest in consolidated subsidiaries. Minority interest in consolidated subsidiaries is part of the residual, total assets (item 7) less total liabilities (item 12).

**FFIEC 031 reporters:** This item differs from its counterpart on the Call Report, which includes consolidated liabilities for all foreign and domestic offices. This report covers only liabilities in domestic offices.

**Item 12.** ***Total liabilities*****.** For **all reporters**, this item equals the sum of items 8, 9.a, 9.b, 10, 11.a, and 11.b (that is, the sum of items 8 through 11 excluding items 8.a and 10.a, to avoid double counting).

**FFIEC 002 reporters:** For U.S. branches and agencies of foreign banks with own IBFs, this item may not equal its counterpart in the FFIEC 002

(Schedule RAL, item 6) owing to the exclusion of the IBFs' balances on the FR 2644 (except to the extent that they are included in item 11.a).

**Item M.1.** ***Net unrealized gains (losses) on available-for-sale securities.***

**FFIEC 031 and 041 reporters:** This item is comparable to item 2 on Schedule RC-R of the Call Report, "Net unrealized gains (losses) on available for sale securities." However, for banks with foreign offices (FFIEC 031 reporters), this item applies to securities held in domestic offices only.

**All reporters:** The frequency with which portfolios of available-for-sale securities are revalued (marked to market) may differ across reporting banks and branches and agencies. Those that revalue daily or weekly should report the appropriate amount each week in this item; those that revalue less frequently should report the most recently-available value in this item until a new value becomes available.

**Items M.2(a) through M.2(c).** ***Outstanding principal balance of assets sold and securitized by the reporting bank with servicing retained or with recourse or other seller-provided credit enhancements.***

**FFIEC 031 and 002 reporters:** Include the domestic office part of these items only.

**All reporters:** These items correspond to the credit types covered by items 4.a, *Loans secured by real estate*, 4.d(1), *Credit cards and other revolving credit plans*, and 4.d(2), *Other consumer loans*, respectively. The conduits into which the loans are often sold finance the purchase of the loans by issuing securities, often referred to as collateralized bond obligations, collateralized debt obligations, or collateralized mortgage obligations. The amounts reported in items M.2(a) through M.2(c) should include all loans that have been sold and securitized and that are still outstanding. Because the loans have been reported as sold, these securitized loans are no longer included as assets on the balance sheet of the reporting bank and thus are not reported in items 4.a, *Loans secured by real estate*, 4.d(1), *Credit cards and other revolving credit plans,* or 4.d(2), *Other consumer loans*, above.

# Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 031 and RC-D Reporters<br>(For banks with both domestic and foreign offices) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | RC-A, | Column B, Item 5 |
| Item 2.a(1) | RC-H,<br>RC-D, | Columns A and B, Items 13.a(1) + 13.b(1) +<br>Column B, Items 4.a + 4.b |
| Item 2.a(2) | RC-H,<br>RC-D, | Columns A and B, Items 10 + 11 +<br>Column B, Items 1 + 2 |
| Item 2.b(1) | RC-H,<br>RC-D, | Columns A and B, Items 13.a(2) + 13.b(2) +<br>Column B, Items 4.c + 4.d |
| Item 2.b(2) | RC-H,<br>RC-D, | Columns A and B, Items 12 + 14 + 15 + Column B, Item 16 +<br>Column B, Items 3 + 5.a(1) + 5.a(2) + 5.a(3) + 5.b |
| Item 3.a | RC,<br>RC-H, | Part of Item 3.a with commercial banks in the U.S. +<br>Part of Item 3 with commercial banks in the U.S. |
| Item 3.b | RC,<br>RC-H, | Part of Item 3.a with others +<br>Part of Item 3 with others |
| Item 4.a(1) | RC-C,<br>RC-D, | Part 1, Column B, Item 1.c(1) +<br>Column B, Item 6.a(3)(a) |
| Item 4.a(2) | RC-C,<br>RC-D, | Part 1, Column B, Items 1.a(1) + 1.a(2) + 1.b + 1.d +1.e(1) + 1.e(2) +<br>Column B, Items 6.a(1) + 6.a(2) + 6.a(4) + 6.a(5) |
| Item 4.a(3) | RC-C,<br>RC-D, | Part 1, Column B, Items 1.c(2)(a) + 1.c(2)(b) +<br>Column B, Items 6.a(3)(b)(1) + 6.a(3)(b)(2) |
| Item 4.b | RC-C, | Part 1, Column B, Item 2.a |
| Item 4.c | RC-C,<br>RC-D, | Part 1, Column B, Items 4.a + 4.b +<br>Column B, Item 6.b |
| Item 4.d(1) | RC-C,<br>RC-D, | Part 1, Column B, Items 6.a + 6.b +<br>Column B, Items 6.c(1) + 6.c(2) |
| Item 4.d(2) | RC-C,<br>RC-D, | Part 1, Column B, Item 6.c +<br>Column B, Item 6.c(3) |
| Item 4.e | RC-C,<br>RC-D, | Part 1, Column B, Items 2.b + 2.c + 3 + 7 + 8 + 9.a + 9.b + 10 +<br>Column B, Item 6.d |
| Item 4.f | RC, | Domestic office part of Item 4.c |
| Item 5 | RC-D, | Column B, Items 9 + 11 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 031 and RC-D Reporters (For banks with both domestic and foreign offices) | |
|---|---|---|
| **ASSETS** | | |
| Item 5.a | RC-D, | Column B, Item 11 |
| Item 6.a | RC-H, | Item 6[1] |
| Item 6.b | RC, | Domestic office part of Items 6 + 7 + 8 + 9 + 10.a + 10.b + 11 |
| Item 7 | RC-H, | Items 6[1] + 8 |
| **LIABILITIES** | | |
| Item 8 | RC-E, | Part 1, Columns A and C, Item 7 |
| Item 8.a | RC-E, | Memoranda, Item M.2(c) |
| Item 9.a | RC,<br>RC-H, | Part of Item 14.a from commercial banks in the U.S. +<br>Part of Items 4 + 5 from commercial banks in the U.S. |
| Item 9.b | RC,<br>RC-H, | Part of Item 14.a from others +<br>Part of Items 4 + 5 from others |
| Item 10 | RC-D, | Column B, Item 15 |
| Item 10.a | RC-D, | Column B, Item 14 |
| Item 11.a | RC-H, | Item 7[1] |
| Item 11.b | RC, | Items 19 + 20 |
| Item 12 | RC-H, | Items 7[1] + 9 |
| **MEMORANDA** | | |
| Item M.1 | RC-R, | Domestic office part of Item 2 |
| Item M.2(a) | RC-S, | Domestic office part of Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | RC-S, | Domestic office part of Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | RC-S, | Domestic office part of Column D and Part of Column E excluding other revolving plans, Item 1 |

1. On Schedule RC-H, an amount is reported in Item 6 or Item 7, but not both.

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 031 and Non-RC-D Reporters<br>(For banks with both domestic and foreign offices) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | RC-A, | Column B, Item 5 |
| Item 2.a(1) | RC-H, | Columns A and B, Items 13.a(1) + 13.b(1) |
| Item 2.a(2) | RC-H, | Columns A and B, Items 10 + 11 |
| Item 2.b(1) | RC-H, | Columns A and B, Items 13.a(2) + 13.b(2) |
| Item 2.b(2) | RC-H, | Columns A and B, Items 12 + 14 + 15 + Column B, Item 16 |
| Item 3.a | RC,<br>RC-H, | Part of Item 3.a with commercial banks in the U.S. +<br>Part of Item 3 with commercial banks in the U.S. |
| Item 3.b | RC,<br>RC-H, | Part of Item 3.a with others +<br>Part of Item 3 with others |
| Item 4.a(1) | RC-C, | Part 1, Column B, Item 1.c(1) |
| Item 4.a(2) | RC-C, | Part 1, Column B, Items 1.a(1) + 1.a(2) + 1.b + 1.d + 1.e(1) + 1.e(2) |
| Item 4.a(3) | RC-C, | Part 1, Column B, Items 1.c(2)(a) + 1.c(2)(b) |
| Item 4.b | RC-C, | Part 1, Column B, Item 2.a |
| Item 4.c | RC-C, | Part 1, Column B, Items 4.a + 4.b |
| Item 4.d(1) | RC-C, | Part 1, Column B, Items 6.a + 6.b |
| Item 4.d(2) | RC-C, | Part 1, Column B, Item 6.c |
| Item 4.e | RC-C, | Part 1, Column B, Items 2.b + 2.c + 3 + 7 + 8 + 9.a + 9.b + 10 |
| Item 4.f | RC, | Domestic office part of Item 4.c |
| Item 5 | RC, | Domestic office part of Item 5 |
| Item 5.a | N.A. | |
| Item 6.a | RC-H, | Item 6[1] |
| Item 6.b | RC, | Domestic office part of Items 6 + 7 + 8 + 9 + 10.a + 10.b + 11 |
| Item 7 | RC-H, | Items 6[1] + 8 |

1. On Schedule RC-H, an amount is reported in Item 6 or Item 7, but not both.

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 031 and Non-RC-D Reporters<br>(For banks with both domestic and foreign offices) | |
|---|---|---|
| **LIABILITIES** | | |
| Item 8 | RC-E, | Part 1, Columns A and C, Item 7 |
| Item 8.a | RC-E, | Memoranda, Item M.2(c) |
| Item 9.a | RC,<br>RC-H, | Part of Item 14.a from commercial banks in the U.S. +<br>Part of Items 4 + 5 from commercial banks in the U.S. |
| Item 9.b | RC,<br>RC-H, | Part of Item 14.a from others +<br>Part of Items 4 + 5 from others |
| Item 10 | RC, | Domestic office part of Item 15 |
| Item 10.a | N.A. | |
| Item 11.a | RC-H, | Item 7[1] |
| Item 11.b | RC, | Items 19 + 20 |
| Item 12 | RC-H, | Items 7[1] + 9 |
| **MEMORANDA** | | |
| Item M.1 | RC-R, | Domestic office part of Item 2 |
| Item M.2(a) | RC-S, | Domestic office part of Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | RC-S, | Domestic office part of Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | RC-S, | Domestic office part of Column D and Part of Column E excluding other revolving plans, Item 1 |

1. On Schedule RC-H, an amount is reported in Item 6 or Item 7, but not both

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 041 and RC-D Reporters<br>(For banks with domestic offices only and $300 million or more in total assets) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | RC-A, | Item 5 |
| Item 2.a(1) | RC-B,<br>RC-D, | Columns A and D, Items 4.a(1) + 4.a(2) + 4.b(1) +<br>Items 4.a + 4.b |
| Item 2.a(2) | RC-B,<br>RC-D, | Columns A and D, Items 1 + 2.a + 2.b +<br>Items 1 + 2 |
| Item 2.b(1) | RC-B,<br>RC-D, | Columns A and D, Items 4.a(3) + 4.b(2) + 4.b(3) + 4.c(1) + 4.c(2) +<br>Items 4.c + 4.d |
| Item 2.b(2) | RC-B,<br>RC-D, | Columns A and D, Items 3 + 5.a + 5.b(1) + 5.b(2) + 5.b(3) + 6.a + 6.b + Column D, Item 7 +<br>Items 3 + 5.a(1) + 5.a(2) + 5.a(3) + 5.b |
| Item 3.a | RC, | Part of Items 3.a + 3.b with commercial banks in the U.S. |
| Item 3.b | RC, | Part of Items 3.a + 3.b with others |
| Item 4.a(1) | RC-C,<br>RC-D, | Part 1, Column B, Item 1.c(1) +<br>Item 6.a(3)(a) |
| Item 4.a(2) | RC-C,<br>RC-D, | Part 1, Column B, Items 1.a(1) + 1.a(2) + 1.b + 1.d + 1.e(1) + 1.e(2) +<br>Items 6.a(1) + 6.a(2) + 6.a(4) + 6.a(5) |
| Item 4.a(3) | RC-C,<br>RC-D, | Part 1, Column B, Items 1.c(2)(a) + 1.c(2)(b) +<br>Items 6.a(3)(b)(1) + 6.a(3)(b)(2) |
| Item 4.b | RC-C, | Part 1, Column A, Item 2.a(1) + 2.a(2) |
| Item 4.c | RC-C,<br>RC-D, | Part 1, Column B, Item 4 +<br>Item 6.b |
| Item 4.d(1) | RC-C,<br>RC-D, | Part 1, Column B, Items 6.a + 6.b +<br>Items 6.c(1) + 6.c(2) |
| Item 4.d(2) | RC-C,<br>RC-D, | Part 1, Column B, Item 6.c +<br>Item 6.c(3) |
| Item 4.e | RC-C,<br>RC-D, | Part 1, Column A, Items 2.b + 2.c(1) + 2.c(2) + Column B, Items 3 + 7 + 8 + 9 + 10 +<br>Item 6.d |
| Item 4.f | RC, | Item 4.c |
| Item 5 | RC-D, | Items 9 + 11 |
| Item 5.a | RC-D, | Item 11 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 041 and RC-D Reporters<br>(For banks with domestic offices only and $300 million or more in total assets) | |
|---|---|---|
| **ASSETS** | | |
| Item 6.a | N.A. | |
| Item 6.b | RC, | Items 6 + 7 + 8 + 9 + 10.a + 10.b + 11 |
| Item 7 | RC, | Item 12 |
| **LIABILITIES** | | |
| Item 8 | RC-E, | Columns A and C, Item 7 |
| Item 8.a | RC-E, | Memoranda, Item M.2(c) |
| Item 9.a | RC,<br>RC-M, | Part of Items 14.a + 14.b from commercial banks in the U.S. +<br>Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from commercial banks in the U.S. |
| Item 9.b | RC,<br>RC-M, | Part of Items 14.a + 14.b from others +<br>Items 5.a(1)(a) + 5.a(1)(b) + 5.a(1)(c) + 5.a(1)(d) +<br>Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from others |
| Item 10 | RC-D, | Item 15 |
| Item 10.a | RC-D, | Item 14 |
| Item 11.a | N.A. | |
| Item 11.b | RC, | Items 19 + 20 |
| Item 12 | RC, | Item 21 |
| **MEMORANDA** | | |
| Item M.1 | RC-R, | Item 2 |
| Item M.2(a) | RC-S, | Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | RC-S, | Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | RC-S, | Column D and Part of Column E excluding other revolving plans, Item 1 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 041 and Non-RC-D Reporters<br>(For banks with domestic offices only and $300 million or more in total assets) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | RC-A, | Item 5 |
| Item 2.a(1) | RC-B, | Columns A and D, Items 4.a(1) + 4.a(2) + 4.b(1) |
| Item 2.a(2) | RC-B, | Columns A and D, Items 1 + 2.a + 2.b |
| Item 2.b(1) | RC-B, | Columns A and D, Items 4.a(3) + 4.b(2) + 4.b(3) + 4.c(1) + 4.c(2) |
| Item 2.b(2) | RC-B, | Columns A and D, Items 3 + 5.a + 5.b(1) + 5.b(2) + 5.b(3) + 6.a + 6.b + Column D, Item 7 |
| Item 3.a | RC, | Part of Items 3.a + 3.b with commercial banks in the U.S. |
| Item 3.b | RC, | Part of Items 3.a + 3.b with others |
| Item 4.a(1) | RC-C, | Part 1, Column B, Item 1.c(1) |
| Item 4.a(2) | RC-C, | Part 1, Column B, Items 1.a(1) + 1.a(2) + 1.b + 1.d + 1.e(1) + 1.e(2) |
| Item 4.a(3) | RC-C, | Part 1, Column B, Items 1.c(2)(a) + 1.c(2)(b) |
| Item 4.b | RC-C, | Part 1, Column A, Items 2.a(1) + 2.a(2) |
| Item 4.c | RC-C, | Part 1, Column B, Item 4 |
| Item 4.d(1) | RC-C, | Part 1, Column B, Items 6.a + 6.b |
| Item 4.d(2) | RC-C, | Part 1, Column B, Item 6.c |
| Item 4.e | RC-C, | Part 1, Column A, Items 2.b + 2.c(1) + 2.c(2) + Column B, Items 3 + 7 + 8 + 9 + 10 |
| Item 4.f | RC, | Item 4.c |
| Item 5 | RC, | Item 5 |
| Item 5.a | N.A. | |
| Item 6.a | N.A. | |
| Item 6.b | RC, | Items 6 + 7 + 8 + 9 + 10.a + 10.b + 11 |
| Item 7 | RC, | Item 12 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 041 and Non-RC-D Reporters<br>(For banks with domestic offices only and $300 million or more in total assets) |
|---|---|
| **LIABILITIES** | |
| Item 8 | RC-E, Columns A and C, Item 7 |
| Item 8.a | RC-E, Memoranda, Item M.2(c) |
| Item 9.a | RC, Part of Items 14.a + 14.b from commercial banks in the U.S. +<br>RC-M, Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from commercial banks in the U.S. |
| Item 9.b | RC, Part of Items 14.a + 14.b from others +<br>RC-M, Items 5.a(1)(a) + 5.a(1)(b) + 5.a(1)(c) + 5.a(1)(d) +<br>Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from others |
| Item 10 | RC, Item 15 |
| Item 10.a | N.A. |
| Item 11.a | N.A. |
| Item 11.b | RC, Items 19 + 20 |
| Item 12 | RC, Item 21 |
| **MEMORANDA** | |
| Item M.1 | RC-R, Item 2 |
| Item M.2(a) | RC-S, Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | RC-S, Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | RC-S, Column D and Part of Column E excluding other revolving plans, Item 1 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 041 and RC-D Reporters<br>(For banks with domestic offices only and less than $300 million in total assets) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | RC, | Items 1.a + 1.b |
| Item 2.a(1) | RC-B,<br>RC-D, | Columns A and D, Items 4.a(1) + 4.a(2) + 4.b(1) +<br>Items 4.a + 4.b |
| Item 2.a(2) | RC-B,<br>RC-D, | Columns A and D, Items 1 + 2.a + 2.b +<br>Items 1 + 2 |
| Item 2.b(1) | RC-B,<br>RC-D, | Columns A and D, Items 4.a(3) and 4.b(2) + 4.b(3) + 4.c(1) + 4.c(2) +<br>Item 4.c + 4.d |
| Item 2.b(2) | RC-B,<br>RC-D, | Columns A and D, Items 3 + 5.a + 5.b(1) + 5.b(2) + 5.b(3) + 6.a + 6.b + Column D, Item 7 +<br>Items 3 + 5.a(1) + 5.a(2) + 5.a(3) + 5.b |
| Item 3.a | RC, | Part of Items 3.a + 3.b with commercial banks in the U.S. |
| Item 3.b | RC, | Part of Items 3.a + 3.b with others |
| Item 4.a(1) | RC-C,<br>RC-D, | Part 1, Column B, Item 1.c(1) +<br>Item 6.a(3)(a) |
| Item 4.a(2) | RC-C,<br>RC-D, | Part 1, Column B, Items 1.a(1) + 1.a(2) + 1.b + 1.d + 1.e(1) + 1.e(2) +<br>Items 6.a(1) + 6.a(2) + 6.a(4) + 6.a(5) |
| Item 4.a(3) | RC-C,<br>RC-D, | Part 1, Column B, Items 1.c(2)(a) + 1.c(2)(b) +<br>Items 6.a(3)(b)(1) + 6.a(3)(b)(2) |
| Item 4.b | RC-C, | Part 1, Column B, Part of Item 2 with commercial banks in the U.S. |
| Item 4.c | RC-C,<br>RC-D, | Part 1, Column B, Item 4 +<br>Item 6.b |
| Item 4.d(1) | RC-C,<br>RC-D, | Part 1, Column B, Items 6.a + 6.b +<br>Items 6.c(1) + 6.c(2) |
| Item 4.d(2) | RC-C,<br>RC-D, | Part 1, Column B, Item 6.c +<br>Item 6.c(3) |
| Item 4.e | RC-C,<br>RC-D, | Part 1, Column B, Part of Item 2 with others + Items 3 + 7 + 8 + 9 + 10 +<br>Item 6.d |
| Item 4.f | RC, | Item 4.c |
| Item 5 | RC-D, | Items 9 + 11 |
| Item 5.a[1] | RC-D, | Item 11 |
| Item 6.a | N.A. | |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 041 and RC-D Reporters<br>(For banks with domestic offices only and less than $300 million in total assets) |
|---|---|
| **ASSETS** | |
| Item 6.b | RC, Items 6 + 7 + 8 + 9 + 10.a + 10.b + 11 |
| Item 7 | RC, Item 12 |
| **LIABILITIES** | |
| Item 8 | RC-E, Columns A and C, Item 7 |
| Item 8.a | RC-E, Memoranda, Item M.2(c) |
| Item 9.a | RC, Part of Items 14.a + 14.b from commercial banks in the U.S. +<br>RC-M, Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from commercial banks in the U.S. |
| Item 9.b | RC, Part of Items 14.a and 14.b from others +<br>RC-M, Items 5.a(1)(a) + 5.a(1)(b) + 5.a(1)(c) + 5.a(1)(d) +<br>Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from others |
| Item 10 | RC-D, Item 15 |
| Item 10.a | RC-D, Item 14 |
| Item 11.a | N.A. |
| Item 11.b | RC, Items 19 + 20 |
| Item 12 | RC, Item 21 |
| **MEMORANDA** | |
| Item M.1 | RC-R, Item 2 |
| Item M.2(a) | RC-S, Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | RC-S, Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | RC-S, Column D and Part of Column E excluding other revolving plans, Item 1 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 041 and Non-RC-D Reporters<br>(For banks with domestic offices only and less than $300 million in total assets) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | RC, | Items 1.a + 1.b |
| Item 2.a(1) | RC-B, | Columns A and D, Items 4.a(1) + 4.a(2) + 4.b(1) |
| Item 2.a(2) | RC-B, | Columns A and D, Items 1 + 2.a + 2.b |
| Item 2.b(1) | RC-B, | Columns A and D, Items 4.a(3) and 4.b(2) + 4.b(3) + 4.c(1) + 4.c(2) |
| Item 2.b(2) | RC-B, | Columns A and D, Items 3 + 5.a + 5.b(1) + 5.b(2) + 5.b(3) + 6.a + 6.b + Column D, Item 7 |
| Item 3.a | RC, | Part of Items 3.a + 3.b with commercial banks in the U.S. |
| Item 3.b | RC, | Part of Items 3.a + 3.b with others |
| Item 4.a(1) | RC-C, | Part 1, Column B, Item 1.c(1) |
| Item 4.a(2) | RC-C, | Part 1, Column B, Items 1.a(1) + 1.a(2) + 1.b + 1.d + 1.e(1) + 1.e(2) |
| Item 4.a(3) | RC-C, | Part 1, Column B, Items 1.c(2)(a) + 1.c(2)(b) |
| Item 4.b | RC-C, | Part 1, Column B, Part of Item 2 with commercial banks in the U.S. |
| Item 4.c | RC-C, | Part 1, Column B, Item 4 |
| Item 4.d(1) | RC-C, | Part1, Column B, Items 6.a + 6.b |
| Item 4.d(2) | RC-C, | Part 1, Column B, Item 6.c |
| Item 4.e | RC-C, | Part 1, Column B, Part of Item 2 with others + Items 3 + 7 + 8 + 9 + 10 |
| Item 4.f | RC, | Item 4.c |
| Item 5 | RC, | Item 5 |
| Item 5.a | N.A. | |
| Item 6.a | N.A. | |
| Item 6.b | RC, | Items 6 + 7 + 8 + 9 + 10.a + 10.b + 11 |
| Item 7 | RC, | Item 12 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 041 and Non-RC-D Reporters<br>(For banks with domestic offices only and less than $300 million in total assets) |
|---|---|
| **LIABILITIES** | |
| Item 8 | RC-E, Columns A and C, Item 7 |
| Item 8.a | RC-E, Memoranda, Item M.2(c) |
| Item 9.a | RC, Part of Items 14.a + 14.b from commercial banks in the U.S. +<br>RC-M, Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from commercial banks in the U.S. |
| Item 9.b | RC, Part of Items 14.a and 14.b from others +<br>RC-M, Items 5.a(1)(a) + 5.a(1)(b) + 5.a(1)(c) + 5.a(1)(d) +<br>Part of Items 5.b(1)(a) + 5.b(1)(b) + 5.b(1)(c) + 5.b(1)(d) from others |
| Item 10 | RC, Item 15 |
| Item 10.a | N.A. |
| Item 11.a | N.A. |
| Item 11.b | RC, Items 19 + 20 |
| Item 12 | RC, Item 21 |
| **MEMORANDA** | |
| Item M.1 | RC-R, Item 2 |
| Item M.2(a) | RC-S, Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | RC-S, Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | RC-S, Column D and Part of Column E excluding other revolving plans, Item 1 |

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports

| FR 2644 | FFIEC 002 (For U.S. branches and agencies of foreign banks) |
|---|---|

**ASSETS**

| | | |
|---|---|---|
| Item 1 | A, | Column A minus Column B, Item 6 |
| Item 2.a(1) | RAL, | Column A minus Column B, Item 1.c(2)(a) + Part of Item 1.f(1) including MBS |
| Item 2.a(2) | RAL, | Column A minus Column B, Items 1.b(1) + 1.b(2) + Part of Item 1.f(1) excluding MBS |
| Item 2.b(1) | RAL, | Column A minus Column B, Items 1.c(2)b + Part of Item 1.f(2) including MBS |
| Item 2.b(2) | RAL, | Column A minus Column B, Items 1.c(1) + 1.c(3) + 1.c(4) + Part of Item 1.f(2) excluding MBS - |
| | RAL, | Memoranda, Column A minus Column B, Items 5.a(1) + 5.a(2) + 5.a(3)(a) + 5.a(3)(b) + 5.a(4) + 5.a(5) + 5.b + 5.c |
| Item 3.a | RAL, | Column A minus Column B, Items 1.d(1)(a) + 1.d(2)(a) |
| Item 3.b | RAL, | Column A minus Column B, Items 1.d(1)(b) + 1.d(1)(c) + 1.d(2)(b) + 1.d(2)(c) |
| Item 4.a(1) | C, | Part 1, Column A minus Column B, Item 1.c(1) + |
| | RAL, | Memoranda, Column A minus Column B, Item 5.a(3)(a) |
| Item 4.a(2) | C, | Part 1, Column A minus Column B, Items 1.a + 1.b + 1.d + 1.e + |
| | RAL, | Memoranda, Column A minus Column B, Items 5.a(1) + 5.a(2) + 5.a(4) + 5.a(5) |
| Item 4.a(3) | C, | Part 1, Column A minus Column B, Item 1.c(2) + |
| | RAL, | Memoranda, Column A minus Column B, Item 5.a(3)(b) |
| Item 4.b | C, | Part 1, Column A minus Column B, Items 2.a(1) + 2.a(2) |
| Item 4.c | C, | Part 1, Column A minus Column B, Items 4.a + 4.b + |
| | RAL, | Memoranda, Column A minus Column B, Item 5.b |
| Item 4.d(1) | N.A. | |
| Item 4.d(2) | N.A. | |
| Item 4.e | C, | Part 1, Column A minus Column B, Items 2.b + 2.c(1) + 2.c(2) + 3 + 6 + 7 + 8 + 9.a + 9.b + |
| | RAL, | Memoranda, Column A minus Column B, Item 5.c |
| Item 4.f | M, | Domestic office part of Part IV, Item 1 |
| Item 5 | RAL, | Column A minus Column B, Item 1.f(2) excluding securities - |
| | RAL, | Memoranda, Column A minus Column B, Items 5.a(1) + 5.a(2) + 5.a(3)(a) + 5.a(3)(b) + 5.a(4) + 5.a(5) + 5.b + 5.c |
| Item 5.a | RAL, | Memoranda, Column A minus Column B, Item 10 |
| Item 6.a | RAL, | Column A, Item 2.a[1] minus Column B, Item 2.b[1] |

1. On Schedule RAL, an amount is reported in Item 2 or Item 5, but not both.

## Relationship of FR 2644 Items to Items on the Quarterly Call Reports (Continued)

| FR 2644 | FFIEC 002 (For U.S. branches and agencies of foreign banks) | |
|---|---|---|
| **ASSETS** | | |
| Item 6.b | RAL, | Column A minus Column B, Item 1.h |
| Item 7 | RAL, | Column A minus Column B, Item 1.i + Column A, Item 2.a[1] minus Column B, Item 2.b[1] |
| **LIABILITIES** | | |
| Item 8 | E, | Columns A and C, Item 7 |
| Item 8.a | E, | Memoranda, Item M.1(a) |
| Item 9.a | RAL, P, | Column A minus Column B, Items 4.b(1)(a) + 4.b(2)(a) + Column A minus Column B, Items 1.a + 1.b |
| Item 9.b | RAL, P, | Column A minus Column B, Items 4.b(1)(b) + 4.b(2)(b) + Column A minus Column B, Items 2.a + 2.b + 3 |
| Item 10 | RAL, | Column A minus Column B, Item 4.e |
| Item 10.a | RAL, | Memoranda, Column A minus Column B, Item 11 |
| Item 11.a | RAL, | Column A, Item 5.a[1] minus Column B, Item 5.b[1] |
| Item 11.b | RAL, | Column A minus Column B, Item 4.f |
| Item 12 | RAL, | Column A minus Column B, Item 4.g + Column A, Item 5.a[1] minus Column B, Item 5.b |
| **MEMORANDA** | | |
| Item M.1 | RAL, | Memoranda, Column A minus Column B, Item 3 minus Item 4 |
| Item M.2(a) | S, | Domestic office part of Columns A and B and Part of Column G including commercial real estate, Item 1 |
| Item M.2(b) | S, | Domestic office part of Column C and Part of Column E including other revolving plans, Item 1 |
| Item M.2(c) | S, | Domestic office part of Column D and Part of Column E excluding other revolving plans, Item 1 |

1. On Schedule RAL, an amount is reported in Item 2 or Item 5, but not both.