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Instructions for the
Capital Assessments and Stress Testing information collection
(Reporting Form FR Y-14Q)

This Report is required by law: section 165 of the Dodd-Frank Act (12 U.S.C. § 5365) and section 5 of the Bank Holding Company Act (12 U.S.C. § 1844). Public reporting burden for this information collection is estimated to vary from 9 to 1,926 hours per response, with an average of 243 hours per response, including time to gather and maintain data in the required form and to review instructions and complete the information collection. Comments regarding this burden estimate or any other aspect of this information collection, including suggestions for reducing the burden, may be sent to Secretary, Board of Governors of the Federal Reserve System, 20th and C Streets, NW, Washington, DC 20551, and to the Office of Management and Budget, Paperwork Reduction Project (7100-0341), Washington, DC 20503.

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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:

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. Top 20 counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed CVA and Top 20 counterparties by BHC Scenario Stressed CVA
   c. Top 20 counterparties ranked by Net CE, Top 20 counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed Net CE, and Top 20 counterparties ranked by BHC Scenario Stressed Net CE
   d. Top 20 collateralized counterparties ranked by Gross CE, Top 20 collateralized counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed Gross CE, and Top 20 collateralized counterparties ranked by BHC Scenario Stressed Gross CE
   e. Aggregate data by ratings and collateral

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

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

#4 4. Aggregate and Top CVA sensitivities ~~and slides~~

5. Securities financing transactions profile for the top 25 counterparties by netting agreement level, consolidated counterparty level and aggregate across all counterparties
   a. Aggregate SFT information by counterparty legal entity and netting agreement
   b. SFT assets posted and received by consolidated/parent counterparty
   c. Aggregate SFTs by Internal Rating

6. Derivatives profile for the top 25 counterparties by netting set level and at a consolidated counterparty level.
   a. Aggregate derivative information by counterparty legal entity and netting agreement
   b. Derivative assets posted and received by consolidated/parent counterparty

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

For sub-schedules 1a, 1b, 1c, 1d, 1e, all cells should be populated, even if the cell's value is zero. For sub-schedule 4, some cells can be left blank.

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

Readability: Data must be in machine readable format. 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 2 provides all available data at the counterparty + tenor bucket level (unit of observation = counterparty + tenor bucket). Sub-schedule 3 provides data at the counterparty level for each date of market data inputs used. Sub-schedules 5 and 6 provide data at the netting agreement level as well as at the aggregated level by rating.

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 tabs. In particular, it must be possible to merge sub-schedules 1, 2, and 3 on the variables counterparty name, counterparty ID, industry, country, internal rating, and external rating.

Specifically for sub-schedules 1, 2, and 3: If any netting set or sub-netting set IDs are provided on one sub-schedule, they must be provided on all sub-schedules.

Consolidation of Counterparties

For many counterparties, all netting sets within the parent company will be a single counterparty and firms should report at the consolidated counterparty level (with the exception of Central Counterparty reporting described below.) However, if there are different market spreads attached to different legal entities, those should be considered separate counterparties.

Central Counterparty Reporting:
Central counterparties include CCPs that clear OTC derivatives, as well as futures and options exchanges. Please report only house exposures 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 MTM amounts. Additionally, Stressed EEs, as reported on sub-schedule 2, should also include CCP exposures.

If a firm takes a CVA on a CCP and that CVA falls into the top 95% of total firm CVA, then the CCP should be reported on sub-schedules 1a, 2 and 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 1b, 1c, and 1d of Schedule L, that CCP should be reported. Exposure to CCPs should be included in aggregate exposures reported on both sub-schedules 1e and sub-schedule 5 of Schedule L. If a CCP falls into the top 10 counterparties by CVA, it should be reported on sub-schedule 4 of Schedule L. All CCPs should be reported on sub-schedules 5 and 6, regardless of whether a CVA is taken against the CCP. If a firm has exposure to CCPs located in countries described in the Eurozone periphery scenario, CCPs should be reported in the Counterparty Eurozone Supplementary schedule as well.

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

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

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 in columns as described below.

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

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

Report information for these two tables in columns as described below. If a Top 20 counterparty already is reported on sub-schedule 1a - Top Counterparties by 95% of Total CVA, 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. Please be sure to report counterparties in the row corresponding to the correct rank for that counterparty based on the sorting criteria.

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

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

Report information for these three tables in columns as described below. If a Top 20 counterparty already is reported on sub-schedule 1a - Top Counterparties by 95% of Total CVA, 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. Please be sure to report counterparties in the row corresponding to the correct rank for that counterparty based on the sorting criteria.

L.1.d – Top 20 collateralized counterparties ranked by applicable Gross CE
This sub-schedule is comprised of three tables of Top 20 Counterparties:
1. Top 20 Collateralized Counterparties ranked by Gross CE
2. Top 20 Collateralized Counterparties ranked by Federal Reserve Severely Adverse Scenario Stressed Gross CE
3. Top 20 Collateralized Counterparties ranked by BHC Scenario Stressed Gross CE

Report information for these three tables 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 1a - Top Counterparties by 95% of Total CVA, 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. Please be sure to report counterparties in the row corresponding to the correct rank for that counterparty based on the sorting criteria.

L.1.e — Aggregate Data by Ratings and Collateral

This sub-schedule is comprised of four tables, as described below:
1. Aggregate CVA: Report aggregate data by internal ratings category in columns as described above. 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.

2. Additional/Offline CVA Reserves: Report aggregate data for additional offline CVA in columns as described above. 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.
3. Collateralized netting sets: Report aggregate data for collateralized netting sets by internal ratings category in columns as described above. Include only netting sets with a CSA agreement in place.
4. Uncollateralized netting sets: Report aggregate data for uncollateralized netting sets (netting sets without a CSA agreement in place) by internal ratings category in columns as described above.

Column Instructions

Counterparty name
Report counterparty name should be a recognizable name rather than a code.

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

#5 **Legal Entity Identifier (LEI)**
If available, report the official LEI of the parent entity

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

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

#6 **Industry Code**
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. ~~Report the category of the industry of the counterparty, as defined by the following categories. Report the applicable category exactly as it appears below:~~

- ~~**Banks**: Depository institutions and BHCs, both foreign and domestic~~
- ~~**CCPs**: An intermediary counterparty that facilitates the transfer, clearance, and/or settlement for OTC derivatives on a collateralized basis~~
- ~~**Financial guarantors**: A monoline insurance company that insures financial instruments such as municipal bonds or mortgage-backed securities~~
- ~~**Local authorities**: Local or regional governments and municipalities whose debt are not explicitly guaranteed by the central government~~
- ~~**Non-financial corporates**: An institution whose main function is producing commercial goods or non-financial services~~
- ~~**Other financials**: A financial institution other than a Bank, Financial Guarantor or SPV/SPE~~
- ~~**Sovereigns**: *Central government of a country and quasi-sovereigns whose debt are explicitly guaranteed by the central government*~~
- ~~**SPVs**: A legal entity created to fulfill narrow, specific or temporary objective(s)Other: All other counterparties not included in categories listed above~~
- ~~**Other**: All other counterparties not included in categories listed above~~

Country
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/.

Internal rating
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.

General Definitions The columns defined below appear on several sub-schedules.

External rating
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
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
Report the Gross CE that is a result of transactions conducted through CCPs.

Stressed Gross CE excluding CCPs
Report the full revaluation of Gross CE excluding CCPs under applicable stressed conditions.

Stressed Gross CE to CCPs
Report the full revaluation of Gross CE to CCPs under applicable stressed conditions.

Net CE excluding CCPs
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 to the counterparty.

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

Stressed Net CE excluding CCPs
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
Report the full revaluation of Net CE to CCPs under applicable stressed conditions.

CVA
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. Please note that CVA hedges should be reported on Schedule A, Sub-schedule 5, Trading.

Stressed CVA
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?
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
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?
For the BHC specification, report the indication of whether at least one of the netting sets comprising this counterparty has an EE profile where a downgrade trigger is modeled. "Y" for yes, "N" for no.

Single name credit hedges
Report the net notional amount of single name credit hedges on the default of the counterparty. Only a single name CDS hedge of the counterparty should be reported. Report net bought positions 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
Additional or offline CVA reserves are reported here. 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.

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 ranked by CVA comprising 95% of firm CVA

Column Instructions

Tenor bucket in years
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
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
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)
Loss Given Default (1-Recovery Rate) used to calculate CVA.

LGD (PD)
Loss Given Default (1-Recovery Rate) used to calculate PDs from spreads. If the LGDs used to calculate PDs are different from the LGDs used to calculate CVA, provide a rationale in the methodology documentation as requested in the Summary Instructions.

Discount factor
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
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).S

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

Stressed marginal PD
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)
LGD used to calculate CVA in the applicable stressed scenario.

Stressed LGD (PD)
LGD used to calculate PD in the stressed scenario.

#1 **Stressed Discount Factor FR Scenario (Severely Adverse)**
Report the discount factor used to calculate stressed CVA for the applicable scenario

#1 **Stressed Discount Factor FR Scenario (Adverse)**
Report the discount factor used to calculate stressed CVA for the applicable scenario

#1 **Stressed Discount Factor BHC Scenario**
Report the discount factor used to calculate stressed CVA for the applicable scenario

Line Item Instructions

Report the top counterparties that comprise 95% of total CVA, ranked by unstressed CVA using the column instructions above.

L.3—Credit Quality by Counterparty comprising 95% of firm CVA

Column Instructions

Time period
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)
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)
Provide the amount and operator (e.g., "*" and "+") of adjustments (in bps), if any, applied to the market spread. This may be zero or blank if no add-on is used.

Spread (bps) used in CVA calculation
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
The stressed values of CDS spreads used in the stressed CVA calculation.

Mapping approach
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
If single name mapping 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
Identify the specific proxy used.

Market input type
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
Where applicable, enter the ticker number used (e.g., CDX IG AA, single name ticker).

Report date
Enter the date of the market data.

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

Comments
Enter any relevant comments.

Line Item Instructions

Report the top counterparties that comprise 95% of total CVA, ranked by CVA in the columns as described above.

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

Column Instructions

Aggregate CVA sensitivities and slides

Change in aggregate asset-side CVA for a given change in the underlying risk factor. 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. 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 ~~(ranked by CVA)~~

#2 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. ~~Change in CVA of each counterparty for a given change in the underlying 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. Make sure that the label clearly identifies 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. For example, for equity indices, include a reference to the country or region to which index corresponds.

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

Ranking Methodology

#3 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.

L.5.1— Aggregate SFT information by counterparty legal entity and master netting agreement

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 from the three quarters that are not the as-of quarter for CCAR, the top 25 non-CCP and non-G-7 consolidated counterparties must be reported as ranked by at most two of the methodologies listed
#3 below in separate submissions. ~~If neither the second or third methodology is applicable, only t~~The first methodology must be reported. If only one of the second or third methodologies is applicable, then that must be reported along with the first methodology. If both the second and third methodologies 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 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 stressed 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, 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 both the supervisory severely adverse scenario, ~~and~~ the supervisory adverse scenario, and methodology (1) above. ~~The top 25 counterparties as ranked by Stressed Net CE under the supervisory adverse scenario~~Each ranking methodology
#3 must be reported ~~on table L.5.1.a~~in a separate submission with the appropriate indicator in the Ranking Methodology item~~;~~. ~~however, if a top 25 counterparty under the adverse scenario is also a top 25 counterparty under the severely adverse scenario, unstressed information is not required to be reported on table L.5.1.a.~~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.

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

Rank

The rank of the consolidated/parent counterparty as ordered according to the instructions above. For CCP legal entities, specify rank as “CCP”; for G-7 sovereigns, specify rank as “G7”.

Counterparty Name (consolidated organization)
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
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
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 Identifier (LEI)
As defined in Schedule L.1.

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

#6 **Industry Code, Country, and Rating**
As defined in Schedule L.1.

Agreement Type
Allowable entries are Repo, Sec Lending, and 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.

Agreement Role
Identifies whether the respondent is defined in the netting agreement as a principal to the transactions or as an agent on behalf of a client. Allowable entries are: Principal, Agent.

Agreement Detail
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
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

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
Indicates 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. Note that for situations for which there is no close-out netting agreement between the parties (i.e. no netting), this field needs to be marked as No.

Wrong Way Risk Position
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 transation with the specific counterparty legal entity is a wrong-way risk position, and if so whether it constitutes "specific" WWR or not.

Net CE
The current credit exposure to the counterparty legal entity for the netting agreement 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.

Total Net Stressed CE
The full revaluation of Net CE **for both SFT and derivative 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 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.

Please 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 Stressed CE
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.

Mark-to-Market Posted

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.

Mark-to-Market Received
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.

Stressed Mark-to-Market Posted
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.

Stressed Mark-to-Market Received
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.

Counterparty Credit Entity Type (Optional)
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".

Counterparty Credit Spread (Optional)
The five-year CDS spread for which the reference entity is either the CP legal entity, the CP Parent (consolidated organization), or the Proxy.

Counterparty Stressed Credit Spread (Optional)
The reported five-year CDS spread as stressed according to the supervisory global market shock scenario.

Counterparty Legal Entity Identifier (Optional)
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>".

L.5.2—SFT assets posted and received by counterparty legal entity and master netting agreement

Line Item Instructions

#3 Report the information required by each column for ~~all~~each consolidated counterparty reported in L.5.1, including the CCPs~~,~~ and 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 as reported in sub-schedule L.5.1~~.

~~For the submission of data from the three quarters that are not the as-of quarter for CCAR, t~~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 submission, only the rank, identifying information (names, IDs, etc.), and any information not reported in any other submission must be reported.

~~For the submission of data from the as-of quarter for CCAR, the top 25 non-CCP and non-G-7 counterparties~~

#3 ~~should be reported as ranked by Stressed Net CE of the parent/consolidated counterparty under both the supervisory severely adverse scenario and the supervisory adverse scenario. The top 25 counterparties as ranked by Stressed Net CE under the supervisory adverse scenario must be reported on sub-schedule L.5.2.a; however, if a top 25 counterparty under the adverse scenario is also a top 25 counterparty under the severely adverse scenario, unstressed information is not required to be reported on sub-schedule L.5.2.a.~~

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.

Column Instructions

Rank
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)
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
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
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 Identifier (LEI)
As defined in Schedule L.1.

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

#6 **Industry Code**
As defined in Schedule L.1.

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. 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. for those netting sets for which the net (stressed) exposure (i.e. exposure net of collateral) is positive under that scenario.

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.

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.

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).

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: Investment Grade (IG) and Sub-Investment Grade (Sub-IG).

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.

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.

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.

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.

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.

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.

Column Instructions (Asset Categories)

US Treasury & Agency
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
This category includes mortgage-backed securities issued by a U.S. government agency as defined above.

Equities
This category includes publicly traded and privately issued equity securities.

Corporate Bonds
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)
This category includes asset-backed securities and residential mortgage-backed securities not issued by a U.S. government agency as defined above.

Sovereigns
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
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
This category includes currency to be reported in U.S. dollar amount.

L.6— Derivative Profile by Counterparty and Aggregate

Ranking Methodology
#3 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.

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 from the three quarters that are not the as-of quarter for CCAR, 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 separate submissions. ~~If neither the second or third methodology is applicable, only t~~The first methodology must be reported. If only one of the second or third methodologies is applicable, then that must be reported along with the first methodology. If both the second and third methodologies are applicable, then one of those two methodologies must be reported along with the first methodology. For those counterparties included

#3

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 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 stressed 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, 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 both the supervisory severely adverse scenario, ~~and~~ the supervisory adverse scenario, and methodology (1) above. ~~The top 25 counterparties as ranked by Stressed Net CE under the supervisory adverse scenario~~Each ranking methodology must be reported ~~on table L.5.1.a~~in a separate submission with the appropriate indicator in the Ranking Methodology item~~;~~. ~~however, if a top 25 counterparty under the adverse scenario is also a top 25 counterparty under the severely adverse scenario, unstressed information is not required to be reported on table L.5.1.a.~~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.

#3

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". 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.

Column Instructions

Rank
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)
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
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
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 Identifier (LEI)
As defined in Schedule L.1.

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

#6 **Industry Code, Country, and Rating**
As defined in Schedule L.1.~~ as applicable to the counterparty legal entity~~.

CSA Type
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)
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.

Non-Cash Collateral Type
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)
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)
The amount required under the agreement to be contributed to the default fund of a CCP legal entity.

Threshold CP
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
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
The minimum amount that must be transferred to the counterparty for any margin call.

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

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

CSA contractual features (non-vanilla)
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
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
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
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
The mark-to-market value under the agreement, not including collateral. This could be a positive or negative value.

Stressed Exposure MtM
The mark-to-market value based on the full revaluation of all derivatives under the agreement, as revalued according to the supervisory global market shock scenarios, not including collateral. This could be a positive or negative value.

Total Unstressed MtM Cash Collateral (non-CCPs)
The mark-to-market value of net cash collateral posted by the non-CCP legal entity under the netting agreement. 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.

Cash collateral (non CCPs) or Variation Margin (CCPs) MtM - USD, EUR, GBP, JPY, Other
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)
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 Cash Collateral MtM

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
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
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
The quoted five-year CDS spread of the reference entity.

CDS Recovery
The recovery rate associated with the quoted CDS spread.

Counterparty Legal Entity Identifier
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
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 Yes and No.

CDS Hedge Notional
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 entitities) which do not have any non-vanilla contractual features, and do not constitute wrong-way positions.

CDS Hedge CR01
The CR01 of the CDS hedge, for the specific CDS positions.

Stressed Five-Year CDS Spread
The five-year CDS spread as stressed under the supervisory global market shock scenarios.

SCDS Hedge Stressed CR01
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
CVA for the derivatives within the agreement as evaluated under the supervisory global market shock scenarios.

L.6.2—Derivative assets posted and received by consolidated/parent counterparty.

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 reported in sub-schedule L.6.1.

For the submission of data from the three quarters that are not the as-of quarter for CCAR, the top 25 non-CCP and non-G-7 counterparties should be reported as ranked by the respondents' internally defined stress metric(s). Supporting documentation must be submitted that describes the internal stress metric(s) in detail. For the submission of data from the as-of quarter for CCAR, 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 both the supervisory severely adverse scenario and the supervisory adverse scenario. The top 25 counterparties as ranked by Stressed Net CE under the supervisory adverse scenario must be reported on sub-schedule L.6.2.a; however, if a top 25 counterparty under the adverse scenario is also a top 25 counterparty under the severely adverse scenario, the unstressed information is not required to be reported on sub-schedule L.6.2.a.

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". The Initial Margin and Guarantee Fund will be separate for each collateral group.

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

Counterparty Name (consolidated organization)
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
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
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 Identifier (LEI)
As defined in Schedule L.1.

Netting Set ID
A unique identifier (for example, alphanumeric) assigned to the netting set being reported.

#6 **Industry Code**
As defined in Schedule L.1.

Derivative Types
Report the unstressed and stressed mark-to-market exposure amounts for the following categories of derivatives:

Vanilla Interest Rate Derivatives, Vanilla FX Derivatives, Vanilla Commodity (Cash) Derivatives, Vanilla Equity Derivatives, Structured Interest Rate Derivatives, Flow Exotic and Structured FX Derivatives, Other Cash & Physical Commodity, Other (Single Name) Credit Derivatives, Structured (Multi-Name) Credit Derivatives, Exotic Equity Derivatives, Hybrids, Structured Products (MBS, ABS), Other (provide details, breakdown)

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).