

Board of Governors of the Federal Reserve System

June 30, 2021



Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations—FR 2314

This Report is required by law: Section 5(c) of the Bank Holding Company Act (12 U.S.C. § 1844(c)), section 10 of Home Owners' Loan Act (HOLA) (12 U.S.C. § 1467a(b)), sections 9, 25, and 25A of the Federal Reserve Act (12 U.S.C. §§ 324, 602, and 625), section 165 of the Dodd-Frank Act (12 U.S.C. § 5365), and section 252.153(b)(2) of Regulation YY (12 CFR 252.153(b)(2)).

The Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations (USBO) are to be prepared in accordance with the instructions provided by the Federal Reserve System. The Federal Reserve may not conduct or sponsor, and an organization (or a person) is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

NOTE: The Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations must be signed by an authorized officer of the parent U.S. banking organization.

I, the undersigned officer of the parent U.S. banking organization attest that the FR 2314 reports listed on the following page(s) for this report date have been prepared in conformance with the instructions issued by the Federal Reserve System and are true and correct to the best of my knowledge and belief.

Printed Name of Officer (SUBS C490)

Title of Officer (SUBS C491)

Signature of Officer

Date of Signature (MM/DD/YYYY) (SUBS J196)

Number of reports attested to under this signature.....

SUBC	
J444	

To be completed for the December report only.

Indicate whether the subsidiary(ies) meets the annual or quarterly filing criteria for December (Enter "1" for annual; enter "2" for quarterly).....

SUBC	
6909	

Return to the appropriate Federal Reserve District Bank the completed original and the number of copies specified by that District Bank.

Date of Report: June 30, 2017

Month / Day / Year (SUBS 9999)

Legal Name of the Parent USBO (TEXT 9010)

(Mailing Address of the Parent USBO) Street / PO Box (TEXT 9110)

City (TEXT 9130) State (TEXT 9200) Zip Code (TEXT 9220)

Person in the U.S. to whom questions about these reports should be directed:

Name / Title (TEXT 8901)

Area Code / Phone Number (TEXT 8902)

Area Code / FAX Number (TEXT 9116)

E-mail Address of Contact (TEXT 4086)

For Federal Reserve Bank Use Only

Parent RSSD ID _____
 SUB RSSD ID _____
 C.I. _____

Public reporting burden for this information collection is estimated to vary from 3.1 to 8.2 hours per response, with an average of 6.6 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 (7100-0073), Washington, DC 20503.

06/18

06/2017

Detailed Listing of Subsidiaries

Parent U.S. banking organizations must provide the information requested below for each foreign subsidiary included in this submission. This page must be attached to page 1 and placed in the banking organization's file and should not be submitted to the Reserve Bank.

Name(s) of Foreign Subsidiary	Mailing Address	Subsidiary RSSD ID
1. Legal Name of Foreign Subsidiary	Street / PO Box	RSSD ID
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Note: If there are more than 10 submissions, attach additional pages.

Legal Name of Foreign Subsidiary (TEXT 9012)

(Mailing Address of Foreign Subsidiary) Street / PO Box (TEXT 9013)

If the name of the foreign subsidiary has changed since the previous FR 2314 was filed with the Federal Reserve, indicate the former name of the company. (TEXT 9023)

City (TEXT 9024)

Country (TEXT 9005)

Schedule IS—Income Statement (calendar year-to-date)

	Dollar Amounts in Thousands	SUBI	Amount
1. Interest income:			
a. Interest and fee income from nonrelated organizations		A028	1.a.
b. Interest and fee income from related organizations		A029	1.b.
c. Total interest income (sum of items 1.a and 1.b)		4107	1.c.
2. Interest expense:			
a. Interest expense pertaining to nonrelated organizations		A030	2.a.
b. Interest expense pertaining to related organizations		A031	2.b.
c. Total interest expense (sum of items 2.a and 2.b)		4073	2.c.
3. Net interest income (item 1.c minus item 2.c)		4074	3.
4. Provision for loan and lease losses (must equal Schedule IS-B, item 4)		4230	4.
5. Noninterest income:			
a. From nonrelated organizations:		4070	5.a.(1)
(1) Income from fiduciary activities		4080	5.a.(2)
(2) Service charges on deposit accounts		A220	5.a.(3)
(3) Trading revenue		B490	5.a.(4)
(4) Investment banking, advisory, brokerage		B491	5.a.(5)
(5) Venture capital revenue		B492	5.a.(6)
(6) Net servicing fees		B493	5.a.(7)
(7) Net securitization income		B494	5.a.(8)
(8) Insurance commissions and fees		C887	5.a.(9)
(9) Fees and commissions from annuity sales		B497	5.a.(10)
(10) Other noninterest income		4619	5.b.
b. From related organizations		4079	5.c.
c. Total noninterest income (sum of items 5.a.)		4091	6.
6. Realized gains (losses) on securities not held			
7. Noninterest expense:			
a. Pertaining to nonrelated organizations		A034	7.a.
b. Pertaining to related organizations		C376	7.b.
c. Total noninterest expense (sum of items 7.a and 7.b)		4093	7.c.
8. Income (loss) before extraordinary items and other adjustments (sum of items 3, 5.c, and 6, minus items 4 and 7.c)		3631	8.
9. Applicable income taxes (benefits) (estimated)		4302	9.
10. Extraordinary items, net of applicable income taxes		4320	10.
11. Equity in undistributed income (loss) of subsidiary(ies)		3147	11.
12. Net income (loss) (sum of items 8, 10, and 11 minus item 9)		4340	12.

Memoranda

8.c.

Memorandum item 1 is to be completed by nonbank subsidiaries that are required to complete Schedule BS-A, Memorandum items 1.b and 1.c.

1. Noncash income from negative amortization on closed-end loans secured by 1–4 family residential properties (included in Schedule IS, item 1.a)

Memorandum item 2 is to be completed by subsidiaries that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.

2. Ne¹ Item 8.b is to be completed only by institutions that have adopted (in) ASU 2016-01, which includes provisions governing the accounting for investments in equity securities. See the instructions for further detail on ASU 2016-01.

Dollar Amounts in Thousands	SUBI	Amount
	F228	M.1.
	J980	06/2018

Schedule IS-A—Changes in Equity Capital

	Dollar Amounts in Thousands	SUBI	Amount	
1. Equity capital most recently reported for the end of previous calendar year (i.e., after adjustments from amended Income Statements)	3217			1.
2. Net income (loss) (must equal Income Statement, item 12)	SUBT			2.
3. Sale, conversion, acquisition, or retirement of common stock and perpetual preferred stock	4340			3.
4. LESS: Cash dividends declared	SUBI			4.
5. Other comprehensive income ¹	A035			5.
6. Other adjustments to equity capital	4598			6.
7. Total equity capital at end of current period (sum of items 1, 2, 3, 5 and 6 minus item 4) (must equal Schedule BS, item 18.g).....	B511			7.
	3581			
	SUBT			
	3210			

1. Includes changes in net unrealized holding gains (losses) on available-for-sale securities, changes in accumulated net gains (losses) on cash flow hedges, cumulative foreign currency translation adjustments, and changes in minimum pension liability adjustments.

Schedule IS-B—Changes in Allowance for Loan and Lease Losses

	Dollar Amounts in Thousands	SUBI	Amount	
1. Balance most recently reported at end of previous calendar year (i.e., after adjustments from amended Income Statements)	3124			1.
2. Recoveries	4605			2.
3. LESS: Charge-offs.....	C079			3.
4. Provision for loan and lease losses (must equal Schedule IS, item 4).....	SUBT			4.
5. Adjustments	4230			5.
6. Balance at end of current period (sum of items 1, 2, 4 and 5 minus item 3) (must equal Schedule BS, item 3.b)	SUBI			6.
	4815			
	SUBT			
	3123			

Schedule BS—Balance Sheet

	ousands	SUBC	Amount	
Assets				
1. Cash and balances due from depository institutions	0010			1.
2. Securities:				
a. Held-to-maturity securities	1754			2.a.
b. Available-for-sale securities.....	1773			2.b.
3. Loans and lease financing receivables (including federal funds sold):				
a. Loans and lease financing receivables, net of unearned income (from Schedule BS-A, item 6)	2122			3.a.
b. LESS: Allowance for loan and lease losses (from Schedule IS-B, item 6).....	3123			3.b.
c. Loans and lease financing receivables, net of unearned income and allowance for loan and lease losses (item 3.a minus 3.b)	2125			3.c.
4. Trading assets	3545			4.
5. Premises and fixed assets (including capitalized leases)	2145			5.
6. Other real estate owned	2150			6.
7. All other assets.....	1724			7.
8. Claims on nonrelated organizations (sum of items 1, 2, 3.c through 7).....	C377			8.
9. Balances due from related institutions, gross	C378			9.
10. Total assets (sum of items 8 and 9) (must equal item 19).....	2170			10.

2.c. Equity securities with readily
determinable fair values not held
for trading¹

New mdrm # for
2.c. JA22

06/2018

06/2006

Schedule BS—Continued

	Dollar Amounts in Thousands	SUBC	Amount
Liabilities and Equity Capital			
11. Trading liabilities.....		3548	11.
12. Other borrowed money with a remaining maturity of one year or less (including commercial paper issued and federal funds purchased).....		C379	12.
13. Other borrowed money with a remaining maturity of more than one year (including subordinated debt and limited-life preferred stock and related surplus)		1729	13.
14. Other liabilities.....		2750	14.
15. Liabilities to nonrelated organizations (sum of items 11 through 14)		A012	15.
16. Balances due to related institutions, gross		C380	16.
17. Total liabilities (sum of items 15 and 16)		2948	17.
18. Equity capital:			
a. Stock.....		3230	18.a.
b. Surplus (exclude all surplus related to preferred stock)		3240	18.b.
c. Retained earnings		3247	18.c.
d. Accumulated other comprehensive income ¹ 2		B530	18.d.
e. General and limited partnership shares and interests.....		F033	18.e.
f. Other equity capital components ² 3		A130	18.f.
g. Total equity capital (sum of items 18.a through 18.f) (must equal Schedule IS-A, item 7)		3210	18.g.
19. Total liabilities and equity capital (sum of items 17 and 18.g) (must equal item 10)		3300	19.

2 1. Includes net unrealized holding gains (losses) on available-for-sale securities, accumulated net gains (losses) on cash flow hedges, cumulative foreign currency translation adjustments, and minimum pension liability adjustments.

3 2. Includes treasury stock and unearned Employee Stock Ownership Plan shares.

¹. Item 2.c is to be completed only by institutions that have adopted ASU 2016-01, which includes provisions governing the accounting for investments in equity securities. See the instructions for further detail on ASU 2016-01.

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C.I. _____

	Dollar Amounts in Thousands	SUBC	Amount
Derivatives and Off-Balance-sheet Items			
20. Unused commitments on securities under		3817	20.
21. Unused commitments on loans and all other unused commitments.....		A013	21.
22. Standby letters of credit and foreign office guarantees		A014	22.
23. Commercial and similar letters of credit.....		3411	23.
24. Commitments to purchase foreign currencies and U.S. dollar exchanges (spot, forward, and futures)		3415	24.
25. All other futures and forward contracts (excluding contracts involving foreign exchange).....		A015	25.
26. Option contracts:			
a. Written option contracts		A098	26.a.
b. Purchased option contracts		A099	26.b.
27. Notional value of interest rate swaps		3450	27.
28. Notional value of exchange swaps (e.g., cross-currency swaps)		3826	28.
29. Notional value of other swaps		3829	29.
30. All other off-balance-sheet liabilities		A100	30.

Memoranda

	Dollar Amounts in Thousands	SUBC	Amount
Memoranda items 1.a. and 1.b. are to be completed by subsidiaries that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.			
1. Financial assets and liabilities measured at fair value under a fair value option		F819	M.1.a.
a. Total assets.....		F820	M.1.b.
b. Total liabilities.....			

Schedule BS-A—Loans and Lease Financing Receivables

(exclude balances with related institutions)

	Dollar Amounts in Thousands	SUBC	Amount	
1. Loans secured by real estate		1410		1.
2. Loans to depository institutions		3622		2.
3. Commercial and industrial loans		3623		3.
4. Loans to individuals for personal, household, and other personal expenditures		1975		4.
5. All other loans and lease financing receivables		A017		5.
6. Total loans and lease financing receivables (sum of items 1 through 5 above) (must equal Schedule BS, item 3.a)		SUBT		6.
7. Past due and nonaccrual loans and leases:		2122		
a. Loans and leases past due 30 through 89 days		SUBC		7.a.
b. Loans and leases past due 90 days or more		1406		7.b.
c. Nonaccrual loans and leases		1407		7.c.
d. Loans restructured in troubled debt restructurings (included in items 7.a through 7.c above)		1403		
		J979		7.d.

Memoranda

	Dollar Amounts in Thousands	SUBC	Amount	
1. Closed-end loans with negative amortization features secured by 1–4 family residential properties:				
<i>Memorandum item 1.a is to be completed by all nonbank subsidiaries</i>				
a. Total carrying amount of closed-end loans with negative amortization features secured by 1–4 family residential properties (included in Schedule BS-A, item 1)		F230		M.1.a.
<i>Memoranda items 1.b and 1.c are to be completed by nonbank subsidiaries that had closed-end loans with negative amortization features secured by 1–4 family residential properties (included in Schedule BS-A, item 1) as of the previous December 31 report date, in excess of 5 percent of total loans and leases, net of unearned income (as reported in Schedule BS-A, item 6)</i>				
b. Total maximum remaining amount of negative amortization contractually permitted on closed-end loans secured by 1–4 family residential properties.....		F231		M.1.b.
c. Total amount of negative amortization on closed-end loans secured by 1–4 family residential properties included in the carrying amount reported in Memorandum item 1.a above		F232		M.1.c.

Schedule BS-M—Memoranda

(exclude balances with related institutions)

	Dollar Amounts in Thousands	SUBC	Amount
1. Balances due from depository institutions, gross:			
a. Balances due from depository institutions in the U.S. (including their IBFs)	0069		1.a.
b. Balances due from banks in foreign countries:			
(1) Foreign branches of U.S. banks	0073		1.b.(1)
(2) Other banks in foreign countries.....	0074		1.b.(2)
2. Balances due from foreign central banks.....	0091		2.
3. Equity interest in nonrelated organizations.....	0399		3.
4. Assets held in trading accounts (excluding trading balances with related organizations):			
a. Securities of U.S. government and its agencies	5468		4.a.
b. Securities of all foreign governments and official institutions.....	5469		4.b.
c. Equity securities.....	5470		4.c.
d. Corporate bonds, notes and debentures	5477		4.d.
e. Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts	A210		4.e.
f. Loans	G208		4.f.
(1) Loans that are past due 90 days or more:			
(a) Fair value	F639		4.f.(1)(a)
(b) Unpaid principal balance.....	F640		4.f.(1)(b)
g. Other (including commercial paper)	5478		4.g.
5. Other assets:			
a. Accrued interest receivable	B556		5.a.
b. Prepaid expenses	A022		5.b.
c. Net deferred tax assets	A023		5.c.
d. Accounts receivable	A024		5.d.
e. Intangible assets	2143		5.e.
6. Deposits.....	2200		6.
7. Balances due to U.S. and foreign banks.....	C381		7.
8. Other liabilities:			
a. Expenses accrued and unpaid	A025		8.a.
b. Net deferred tax liabilities.....	A026		8.b.
c. Accounts payable.....	A027		8.c.

Notes to the Financial Statements

Enter in the lines provided below any additional information on specific line items on the financial statements that the U.S. banking organization wishes to explain that are material in amount and cannot be disclosed separately in the existing line items.

Each additional piece of information disclosed should include the appropriate reference to the financial statement and item number, as well as a description of the additional information and the dollar amount (in thousands of dollars) associated with that disclosure.

Example

A banking organization's nonbank subsidiary reports \$1 million in "All other assets." Of this amount, \$500,000 is related to accounts receivable. Enter on the line item below the following information:

SUBS	SUBC	Amount
0000	Accounts receivable of \$500,000 are included in line item 7, "All other assets," on the balance sheet.	
		0000 500

Notes to the Financial Statements

SUBS	Dollar Amounts in Thousands		SUBC	Amount
1. B057				
			B057	
2. B058				
			B058	
3. B059				
			B059	
4. B060				
			B060	
5. B061				
			B061	
6. B062				
			B062	
7. B063				
			B063	
8. B064				
			B064	
9. B065				
			B065	
10. B066				
			B066	

June 30, 2021



Abbreviated Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations—FR 2314S

Report at the close of business as of the last calendar day in December

This Report is required by law: Section 5(c) of the Bank Holding Company Act (12 U.S.C. § 1844(c)), section 10 of Home Owners' Loan Act (HOLA) (12 U.S.C. § 1467a(b)), sections 9, 25, and 25A of the Federal Reserve Act (12 U.S.C. §§ 324, 602, and 625), section 165 of the Dodd-Frank Act (12 U.S.C. § 5365), and section 252.153(b)(2) of Regulation YY (12 CFR 252.153(b)(2)).

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NOTE: The Abbreviated Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations must be signed by an authorized officer of the parent U.S. banking organization.

I, the undersigned officer of the parent U.S. banking organization attest that the FR 2314S reports listed on the following page(s) for this report date have been prepared in conformance with the instructions issued by the Federal Reserve System and are true and correct to the best of my knowledge and belief.

Printed Name of Officer (SUBS C490)

Title of Officer (SUBS C491)

Signature of Officer

Date of Signature (MM/DD/YYYY) (SUBS J196)

Date of Report: _____
Month / Day / Year (SUBS 9999)

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(Mailing Address of the Parent USBO) Street / PO Box (TEXT 9110)

City (TEXT 9130) State (TEXT 9200) Zip Code (TEXT 9220)

Number of reports attested to under this signature

SUBC	
J444	

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C.I. _____

Person in the U.S. to whom questions about these reports should be directed:

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Area Code / FAX Number (TEXT 9116)

E-mail Address of Contact (TEXT 4086)

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8. Legal Name of Foreign Subsidiary	Street / PO Box City _____ Country _____	RSSD ID _____
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Note: If there are more than 10 submissions, attach additional pages.

Abbreviated Financial Statements

Legal Name of Foreign Subsidiary (TEXT 9012)

(Mailing Address of Foreign Subsidiary) Street / PO Box (TEXT 9013)

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City (TEXT 9024)

Country (TEXT 9005)

	Dollar Amounts in Thousands	SUBI	Amount	
1. Net income.....	4340			1.
2. Total assets	SUBC			2.
3. Equity capital.....	2170			3.
4. Total off-balance-sheet items.....	3210			4.
5. Has the foreign subsidiary elected to account for certain assets and liabilities under a fair value option with changes in fair value recognized in earnings? (Enter "1" for Yes; enter "0" for No).....	2013	0=No 1=Yes	SUBI F822	5.