

# Board of Governors of the Federal Reserve System



## Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies—FR Y-11

(See General Instructions for filing frequency requirements)

This Report is required by law: Section 5(c) of the Bank Holding Company Act (12 U.S.C. 1844) and Section 225.5(b) of Regulation Y (12 CFR 225.5(b)).

The Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies 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 U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies must be signed by an authorized officer of the bank holding company.

Date of Report:

**March 31, 2011**

Month / Date / Year (BHCS 9999)

I, the undersigned officer of the bank holding company attest that the FR Y-11 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.

Legal Name of the Top-Tier Bank Holding Company (TEXT 9010)

(Mailing Address of the Bank Holding Company) Street / PO Box (TEXT 9110)

Printed Name of Officer (BHCS C490)

City (TEXT 9130)

State (TEXT 9200)

Zip Code (TEXT 9220)

Title of Officer (BHCS C491)

Signature of Officer

Date of Signature (MM/DD/CCYY) (BHCS J196)

Person to whom questions about these reports should be directed:

Name / Title (TEXT 8901)

Area Code / Phone Number (TEXT 8902)

FAX Number (TEXT 9116)

E-mail Address of Contact (TEXT 4086)

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

BHCS	
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)..... 

BHCS	
6909	

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

#### For Federal Reserve Bank Use Only

BHC RSSD ID \_\_\_\_\_  
SUB RSSD ID \_\_\_\_\_  
C.I. \_\_\_\_\_

## Detailed Listing of Subsidiaries

Bank holding companies must provide the information requested below for each nonbank subsidiary included in this submission. This page must be attached to the cover page and placed in the bank holding company's file and should not be submitted to the Reserve Bank.

Name(s) of Nonbank Subsidiary	Mailing Address	Subsidiary RSSD ID
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1. _____ Legal Name of Nonbank Subsidiary	_____ Street / PO Box  _____ City State Zip Code	_____ RSSD ID
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**Note:** If there are more than 10 submissions, attach additional pages.

# Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies

For Federal Reserve Bank Use Only	
BHC RSSD ID	_____
SUB RSSD ID	_____
C.I.	_____

Legal Name of Nonbank Subsidiary (TEXT 9012)

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

If the name of the nonbank subsidiary has changed since the previous FR Y-11 was filed with the Federal Reserve, indicate the former name of the company. (TEXT 9023)

City (TEXT 9024)

State (TEXT 9026)

Zip Code (TEXT 9027)

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

	Dollar Amounts in Thousands				
	BHCS	Bil	Mil	Thou	
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:					
(1) Income from fiduciary activities .....	4070				5.a.(1)
(2) Service charges on deposit accounts.....	4080				5.a.(2)
(3) Trading revenue .....	A220				5.a.(3)
(4) Investment banking, advisory, brokerage, and underwriting fees and commissions.....	B490				5.a.(4)
(5) Venture capital revenue.....	B491				5.a.(5)
(6) Net servicing fees.....	B492				5.a.(6)
(7) Net securitization income .....	B493				5.a.(7)
(8) Insurance commissions and fees .....	B494				5.a.(8)
(9) Fees and commissions from annuity sales .....	C887				5.a.(9)
(10) Other noninterest income .....	B497				5.a.(10)
b. From related organizations.....	4619				5.b.
c. Total noninterest income (sum of items 5.a.(1) through 5.a.(10) and 5.b).....	4079				5.c.
6. Realized gains (losses) on securities not held in trading accounts.....	4091				6.
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(s).....	3147				11.
12. Net income (loss) (sum of items 8, 10, and 11 minus item 9) .....	4340				12.

## MEMORANDA

	Dollar Amounts in Thousands				
	BHCS	Bil	Mil	Thou	
<i>Memorandum item 1 is to be completed by nonbank subsidiaries that are required to complete Schedule BS-A, Memoranda items 1.b and 1.c.</i>					
1. Noncash income from negative amortization on closed-end loans secured by 1-4 family residential properties (included in Schedule IS, item 1.a).....	F228				M.1.
<i>Memorandum item 2 is to be completed by nonbank subsidiaries that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.</i>					
2. Net change in fair values of financial instruments accounted for under a fair value option (included in items 5.a.(3), 5.a.(6), 5.a.(10), and 5.b above) .....	J980				M.2.

### Schedule IS-A—Changes in Equity Capital

Dollar Amounts in Thousands		BHCS	Bil	Mil	Thou	
1. Equity capital most recently reported for the end of previous calendar year (i.e., after adjustments from amended Income Statements) .....	3217					1.
	bhct					
2. Net income (loss) (must equal Income Statement, item 12) .....	4340					2.
	BHCS					
3. Sale, conversion, acquisition, or retirement of common stock and perpetual preferred stock ..	A035					3.
4. LESS: Cash dividends declared.....	4598					4.
5. Other comprehensive income <sup>1</sup> .....	B511					5.
6. Other adjustments to equity capital.....	3581					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).....	bhct					
	3210					7.

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		BHCS	Bil	Mil	Thou	
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.
	bhct					
4. Provision for loan and lease losses (must equal Schedule IS, item 4) .....	4230					4.
	BHCS					
5. Adjustments .....	4815					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) .....	bhct					
	3123					6.

### Schedule BS—Balance Sheet

Dollar Amounts in Thousands		BHCS	Bil	Mil	Thou	
<b>ASSETS</b>						
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.

**Schedule BS—Continued**

Dollar Amounts in Thousands		BHCS	Bil	Mil	Thou	
<b>LIABILITIES AND EQUITY CAPITAL</b>						
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 <sup>1</sup> .....		B530				18.d.
e. General and limited partnership shares and interests.....		F033				18.e.
f. Other equity capital components <sup>2</sup> .....		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.

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

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Dollar Amounts in Thousands		BHCS	Bil	Mil	Thou	
<b>DERIVATIVES AND OFF-BALANCE-SHEET ITEMS</b>						
20. Unused commitments on securities underwriting.....		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		BHCS	Bil	Mil	Thou	
<i>Memoranda items 1.a and 1.b are to be completed by nonbank subsidiaries that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.</i>						
1. Financial assets and liabilities measured at fair value under a fair value option						
a. Total assets .....		F819				M.1.a.
b. Total liabilities .....		F820				M.1.b.

**Schedule BS-A—Loans and Lease Financing Receivables**  
(exclude balances with related institutions)

	Dollar Amounts in Thousands				
	BHCS	Bil	Mil	Thou	
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).....	bhct				6.
	2122				
7. Past due and nonaccrual loans and leases:	BHCS				
a. Loans and leases past due 30 through 89 days.....	1406				7.a.
b. Loans and leases past due 90 days or more .....	1407				7.b.
c. Nonaccrual loans and leases .....	1403				7.c.
d. <b>Loans restructured in troubled debt restructurings</b> (included in items 7.a through 7.c above) .....	J979				7.d.

**MEMORANDA**

	Dollar Amounts in Thousands				
	BHCS	Bil	Mil	Thou	
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 <b>December 31, 2010</b>, 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**

		Dollar Amounts in Thousands				
		BHCS	Bil	Mil	Thou	
1.	Loans to non-U.S. addressees.....	1722				1.
2.	Loan and other assets servicing portfolio:					
a.	Number of loans and other assets in servicing portfolio (report the actual number).....					
		NUMBER				
		A019				2.a.
b.	Dollar amount of loans and other assets in servicing portfolio.....	A020				2.b.
3.	Loans and other assets that have been securitized and sold without recourse with servicing retained (year to date).....	A021				3.
4.	Investments in other companies .....	2130				4.
5.	Intangible assets:					
a.	Goodwill.....	3163				5.a.
b.	Mortgage servicing assets.....	3164				5.b.
c.	All other identifiable intangible assets .....	3165				5.c.
6.	Assets held in trading accounts (excluding trading balances with related organizations):					
a.	Securities of U.S. government and its agencies.....	5468				6.a.
b.	Securities of all foreign governments and official institutions.....	5469				6.b.
c.	Equity securities .....	5470				6.c.
d.	Corporate bonds, notes and debentures.....	5477				6.d.
e.	Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts .....	A210				6.e.
f.	Loans .....	G208				6.f.
	(1) <b>Loans that are past due 90 days or more:</b>					
	(a) Fair value .....	F639				6.f.(1)(a)
	(b) Unpaid principal balance.....	F640				6.f.(1)(b)
g.	Other (including commercial paper) .....	5478				6.g.
7.	Other assets:					
a.	Accrued interest receivable.....	B556				7.a.
b.	Prepaid expenses.....	A022				7.b.
c.	Net deferred tax assets .....	A023				7.c.
d.	Accounts receivable .....	A024				7.d.
8.	Earning assets .....	3197				8.
9.	Balances due from related institutions, gross:					
a.	Balances due from bank holding company (parent companies only), gross.....	1725				9.a.
b.	Balances due from subsidiary banks of the bank holding company, gross.....	1726				9.b.
c.	Balances due from other nonbank subsidiaries of the bank holding company, gross.....	1793				9.c.
10.	Commercial paper issued .....	2309				10.
11.	Borrowings that reprice within one year .....	3298				11.
12.	Other liabilities:					
a.	Expenses accrued and unpaid .....	A025				12.a.
b.	Net deferred tax liabilities .....	A026				12.b.
c.	Accounts payable .....	A027				12.c.
13.	Balances due to related institutions, gross:					
a.	Balances due to bank holding company (parent companies only), gross .....	1781				13.a.
b.	Balances due to subsidiary banks of the bank holding company, gross .....	1782				13.b.
c.	Balances due to other nonbank subsidiaries of the bank holding company, gross.....	1794				13.c.
14.	Perpetual preferred stock and related surplus .....	3283				14.
15.	Assets sold with recourse .....	A016				15.

**Notes to the Financial Statements**

Enter in the lines provided below any additional information on specific line items on the financial statements that the bank holding company 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 bank holding company 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:

TEXT	BHCS	Bil	Mil	Thou
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**

	TEXT	Dollar Amounts in Thousands	BHCS	Bil	Mil	Thou	
1.	B057						
			B057				1.
2.	B058						
			B058				2.
3.	B059						
			B059				3.
4.	B060						
			B060				4.
5.	B061						
			B061				5.
6.	B062						
			B062				6.
7.	B063						
			B063				7.
8.	B064						
			B064				8.
9.	B065						
			B065				9.
10.	B066						
			B066				10.





# Abbreviated Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies—FR Y-11S

## 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) and Section 225.5(b) of Regulation Y (12 CFR 225.5(b)).

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NOTE: The Abbreviated Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies must be signed by an authorized officer of the bank holding company.

I, the undersigned officer of the bank holding company attest that the FR Y-11S 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.

Date of Report:

Month / Date / Year (BHCS 9999)

Legal Name of the Top-Tier Bank Holding Company (TEXT 9010)

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

Printed Name of Officer (BHCS C490)

Title of Officer (BHCS C491)

Signature of Officer

Date of Signature (MM/DD/CCYY) (BHCS J196)

Person to whom questions about these reports should be directed:

Name / Title (TEXT 8901)

Area Code / Phone Number (TEXT 8902)

FAX Number (TEXT 9116)

E-mail Address of Contact (TEXT 4086)

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

BHCS	
J444	

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C.I. \_\_\_\_\_

## Detailed Listing of Subsidiaries

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# Abbreviated Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies

\_\_\_\_\_  
Legal Name of Nonbank Subsidiary (TEXT 9012)

\_\_\_\_\_  
(Mailing Address of Nonbank Subsidiary) Street / PO Box (TEXT 9013)

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\_\_\_\_\_  
City (TEXT 9024) State (TEXT 9026) Zip Code (TEXT 9027)

	Dollar Amounts in Thousands				
	BHCS	Bil	Mil	Thou	
1. Net income .....	4340				1.
2. Total assets .....	2170				2.
3. Equity capital .....	3210				3.
4. Total off-balance-sheet items .....	2013				4.
5. Has the nonbank 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) .....	BHCS				5.
	F822				