

Schedule HC-C—Continued

Memoranda—Continued

	(Column A) Fair value of acquired loans and leases at acquisition date		(Column B) Gross contractual amounts receivable at acquisition		(Column C) Best estimate at acquisition date of con- tractual cash flows not expected to be collected		
	BHCK	Amount	BHCK	Amount	BHCK	Amount	
Dollar Amounts in Thousands							
<p><i>Memorandum item 12.a, 12.b, 12.c, and 12.d are to be completed semiannually in the June and December reports only. Holding companies with less than \$5 billion in total assets should report Memorandum item 12.e semiannually in June and December and should leave 12.a, 12.b, 12.c, and 12.d blank.¹</i></p>							
<p>12. Loans (not subject to the requirements of FASB ASC 310-30 (former AICPA Statement of Position 03-3))² and leases held for investment that are acquired in business combinations with acquisition dates in the current calendar year:</p>							
a. Loans secured by real estate.....	G091		G092		G093		M.12.a.
b. Commercial and industrial loans	G094		G095		G096		M.12.b.
c. Loans to individuals for household, family, and other personal expenditures.....	G097		G098		G099		M.12.c.
d. All other loans and all leases	G100		G101		G102		M.12.d.
e. Loans and leases.....	KX60		KX61		KX62		M.12.e.

	Dollar Amounts in Thousands		
	BHCK	Amount	
13. Not applicable.			
14. Pledged loans and leases	G378		M.14.

- 1. Asset-size test is based on the total assets reported as of prior year June 30 report date.
- 2. Institutions that have adopted ASU 2016-13 should report only loans held for investment not considered purchased credit-deteriorated in Memorandum item 12.

15. Not applicable

Amounts reported in Memorandum items 16.a and 16.b will not be made available to the public on an individual basis.

16. Eligible loan modifications under Section 4013, Temporary Relief from Troubled Debt Restructurings, of the 2020 Coronavirus Aid, Relief, and Economic Security Act:

	Number	
a. Number of Section 4013 loans outstanding.....	LG24	M.16.a
b. Outstanding balance of Section 4013 loans.....	LG25	M.16.b

Schedule HC-M—Continued

Memoranda item 22 is to be completed by holding companies with total assets of \$30 billion or more.

22. Address (URL) for the reporting holding company's web page that displays risk disclosures, including those about credit and market risk. (Example: www.examplebhc.com/riskdisclosures)

TEXT
C497 http:// _____ 22.

Dollar Amounts in Thousands	BHCK	Amount	
<i>Memoranda items 23 and 24 are to be completed by all holding companies.</i>			
23. Secured liabilities:			
a. Amount of "Federal funds purchased in domestic offices" that are secured (included in Schedule HC, item 14.a)	F064		23.a.
b. Amount of "Other borrowings" that are secured (included in Schedule HC-M, item 14.d)	F065		23.b.
24. Issuances associated with the U.S. Department of Treasury Capital Purchase Program:			
a. Senior perpetual preferred stock or similar items	G234		24.a.
b. Warrants to purchase common stock or similar items.....	G235		24.b.

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Dollar Amounts in Thousands	BHCK	Number	
25. U.S. Small Business Administration Paycheck Protection Program (PPP) loans ¹ and the Federal Reserve PPP Liquidity Facility (PPPLF):			
a. Number of PPP loans outstanding.....	LG26		25.a.
		Amount	
b. Outstanding balance of PPP loans.....	LG27		25.b.
c. Outstanding balance of PPP loans pledged to the PPPLF.....	LG28		25.c.
d. Quarterly average amount of PPP loans pledged to the PPPLF and excluded from "Total assets for the leverage ratio" reported in Schedule HC-R, Part I, item 30.....	LL57		25.d.

¹ Paycheck Protection Program (PPP) covered loans as defined in section 7(a)(36) of the Small Business Act (15 U.S.C. 636(a)(36)). The PPP was established by Section 1102 of the 2020 Coronavirus Aid, Relief, and Economic Security Act.