

FR 2510 Anchoring Document

Background:

The Federal Reserve uses the FR 2510 to conduct a more complete balance sheet analysis of U.S. G-SIBs. Additionally, the FR 2510 provides the Federal Reserve with valuable systemic information through the collection of more granular data regarding common or correlated exposures and funding dependencies than is currently collected by existing reports by providing more information about U.S. G-SIBs' consolidated exposures and funding positions to different countries according to instrument, counterparty sector, currency, and remaining maturity. Relative to the FFIEC 009 and FR Y-9C, the FR 2510 provides significantly more detail regarding the balance sheet and derivatives exposures of U.S. G-SIBs.

Purpose:

This document is designed to assist G-SIBs when completing their FR 2510 report by comparing certain items with similarly-defined items on other quarterly financial statements. The interseries comparisons are intended to enhance data quality by reconciling reporting discrepancies and definitions. These tables provide a frame of reference for understanding the reported items on the FR 2510 and are not a one to one mapping to other reports.

The scope of this document has been limited to FR 2510 line items with exact or well-defined partial definitional coverage by items on comparison reports. FR 2510 Items that were excluded in the tables below may be reportable on other collections, however the FR 2510 requires different reporting configurations.

The information in this document is reflected for the September 2019 as-of date for the FR 2510, FR Y-9C, FFIEC 009, and other collections.

Classification Key

(A) - Anchored to an existing report: this item is identical to an item currently collected on another report (1-1 match).

(B) - The definition of this item is identical to an item currently collected on another report, but currency, maturity, and counterparty sector and country are not available.

(C) - Partial definition coverage: a portion (potentially significant) of this item is currently collected on one or more existing reports.

Detailed Interseries Item Comparisons for FR 2510 Reporters; Line Items					
FR 2510 Report				Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
1	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 1. Cash and balances due from banks	FR Y-9C, Schedule HC, Lines 1.a, 1.b.(1), and 1.b.(2)	1) FR 2510 excludes cash and coin in transit from this item (reported in "Other Financial Advances"), while the FR Y-9C includes it. 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country. The comparison is based on total positions.
2	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 2. Resale agreements	FR Y-9C, Schedule HC, Line 3.b	1) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country. The comparison is based on total positions.
3	B	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 4. Loans gross of allowances for credit losses (sum of items 4.a through 4.c), a. Residential loans	FR Y-9C, Schedule HC-C, Line 1.c FR Y-9C, Schedule HC-D, Line 6.a.1	FR Y-9C is not specifically broken down by currency, maturity, and counterparty country. Both interseries comparisons are based on total positions.
4	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 4. Loans gross of allowances for credit losses (sum of items 4.a through 4.c), b. Commercial real estate loans	FR Y-9C, Schedule HC-C, Line 1.a, 1.d, 1.e FR Y-9C, Schedule HC-D, Line 6.a.2	1) FR Y-9C HC-D Line 6.a.2 includes held for trading loans secured by farmland, whereas loans secured by farmland is reported as "other" on the FR 2510. 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty country. Both interseries comparisons are based on total positions.
5	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 4. Loans gross of allowances for credit losses (sum of items 4.a through 4.c), c. Other loans	FR Y-9C, Schedule HC-C, Lines 1.b and Lines 2-11 FR Y-9C, Schedule HC-D, Lines 6.b, 6.c and 6.d	1) FR Y-9C HC-D Line 6.a.2 includes held for trading loans secured by farmland, whereas loans secured by farmland is reported as "other" on the FR 2510. 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty country. The comparison is based on total positions.

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
6	B	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 4. Loans gross of allowances for credit losses (sum of items 4.a through 4.c), d. Allowances for credit losses	FR Y-9C, Schedule HC, Line 4.c	FR Y-9C is not specifically broken down by counterparty country.
7	A	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 5. Debt securities holdings (sum of items 5.a through 5.c)	FR Y-9C, Schedule HC-B Lines 1-6 Report Amortized: Columns A and C or Report Fair Values: Columns B and D FR Y-9C, Schedule HC-D Line 1-5	The FR Y-9C breaks out the valuation type of the securities (i.e. fair value or amortized cost). Report the value of the securities into the FR 2510 in accordance with US GAAP and appropriate based on whether the debt securities is held for trading, held for maturity, etc.
8	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 5. Debt securities holdings (sum of items 5.a through 5.c), a. Asset-Backed Securities (ABS)	FR Y-9C, Schedule HC-B, Line 4.a.3, 4.b.3, 4.c.1.b, 4.c.2.b and Line 5.a FR Y-9C, Schedule HC-D, Line 4.c and 4.e	1) FR 2510 excludes from this item ABS or MBS that are issued or guaranteed by government agencies, whereas the FR Y-9C includes ABS issued or guaranteed by foreign governments. 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty country. The comparison is based on total positions.
9	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 6. Financial derivatives	FR Y-9C, Schedule HC-D, Line 11 FR Y-9C, Schedule HC-L, Line 14.b	FR Y-9C, Schedule HC-L, Line 14.b is reported gross, whereas netting per U.S. GAAP is allowed on the FR 2510.
10	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 7. Equity instruments	FR Y-9C, Schedule HC-B, Line 7 FR Y-9C, Schedule HC-D, Line 9 FR Y-9C, Schedule HC-F, Line 4	1) FR 2510 only includes equity investments, which is usually evidenced by shares, stocks, participations, or similar documents. 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country. 3) FR Y-9C HC-D, Line 9 could include other assets held for trading that are not equity or investments in mutual funds.
11	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 8. Other financial advances and instruments	FR Y-9C Schedule HC, Line 3.a FR Y-9C, Schedule HC-F, Line 7 less Line 4	1) FR 2510 includes "transit items" (e.g. payments sent for collection). These amounts would be in HC, Line 1.a of the FR Y-9C. 2) Fed Funds are included in FR 2510 line 8 (FR Y-9C HC 3.a).
12	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 10. Tangible / fixed assets	FR Y-9C, Schedule HC, Line 6	FR 2510 should also include assets that are acquired and held primarily as stores of values, such as literary or artistic originals (paintings, antiques, and similar valuable objects) which are excluded from HC Line 6 and reported as "Other Assets" on the FR Y-9C.
13	A	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 11. Intangible assets	FR Y-9C, Schedule HC, Line 10 or FR Y-9C, Schedule HC-M Line 12.(d)	The definition is the same as the definition of "Intangible Assets" on the FR Y-9C.
14	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 12. Tax assets	FR Y-9C, Schedule HC-F, Line 2 (Deferred) FR Y-9C, Schedule HC-F, Line 6 (Current)	FR Y-9C, Schedule HC-F, Line 6 includes other assets in addition to current tax liabilities.

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
15	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 13. Other asset	FR Y-9C, Schedule HC, Line 7 (OREO) FR Y-9C, Schedule HC, Line 8 FR Y-9C, Schedule HC, Line 9 FR Y-9C, Schedule HC, Line 11	1) FR Y-9C, Line 11 includes net deferred tax assets and current tax receivables as "Other Assets," which are reported as "Tax Assets" on the FR 2510. 2) FR Y-9C includes as "Other Assets" assets that are acquired and held primarily as stores of values, such as paintings, antiques, and similar valuable objects. These should be reported as "Tangible/Fixed Assets" on the FR 2510. 3) FR Y-9C Line 11 includes the fair value of derivatives held for purposes other than trading which is excluded from the FR 2510.
16	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 14. Total assets (sum of items 6 plus 8, plus 9.b, plus 10 through 13)	FR Y-9C Schedule HC 12 or FFIEC 009 Row 99996 Column 1-10	FR 2510 includes financial derivatives in total assets and the FFIEC 009 Schedule C, Part I excludes it.
17	B	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 15. Deposits	FR Y-9C, Schedule HC, Line 13	FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.
18	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 16. Repurchase agreements	FR Y-9C, Schedule HC, Line 14.b	FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.
19	C	Immediate Counterparty Schedule	Table 1. and Table 2. Consolidated Balance Sheet, Line 18. Other borrowings	FR Y-9C, Schedule HC-M, Lines 14.b and 14.c	1) FR Y-9C Includes repurchase agreements with an original maturity of one year or less and perpetual debt securities that are unsecured and not subordinated. 2) FR 2510 includes all liabilities to central banks, regardless of the instrument type, as "Other Borrowings" on Table 1. All liabilities to central banks are excluded from being reported on Table 2. 3) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.
20	B	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 19.a. Debt securities issued (sum of items 19.a.(1) through 19.a.(7)), Commercial paper	FR Y-9C, Schedule HC-M, Line 14.a	1) The definition of this item is identical to "Commercial paper" on the FR Y-9C. 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.
21	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 19.a. Debt securities issued (sum of items 19.a.(1) through 19.a.(7)), Senior unsecured long-term debts	FR Y-15, Schedule B, Line 14	1) The FR Y-9C and the FR Y-15 do not give a detailed breakdown of the type of debt liabilities. "Debt Issued" and "Other Borrowed Money" is broken out by remaining maturity greater than or less than one year (Schedule HC-M, Lines 14.b and 14.c) and secured liabilities are included in Schedule HC-M, Line 23.b., but no currency and counterparty sector and country breakout is provided. 2) FR Y-14, Schedule B, Line 14 captures both long and short term unsecured debt. 3) Refer to FR 2510 instructions for definition. 4) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
22	B	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 19.b. Of which: subordinated debt securities	FR Y-9C, Schedule HC, Lines 19.a and 19.b	1) The definition of this item is identical to "Subordinated notes and debentures" and "Subordinated notes payable to unconsolidated trusts issuing trust preferred securities, and trust preferred securities issued by consolidated special purpose entities." 2) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.
23	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 20. Financial derivatives	FR Y-9C, Schedule HC-D, Line 14 (trading) FR Y-9C, Schedule HC-G, Line 4 ("Other Liabilities; Other")	1) For the FR Y-9C, Schedule HC-G, Line 4 ("Other Liabilities; Other") may include other financial positions not held for trading. 2) FR 2510 includes all liabilities to central banks, regardless of the instrument type, as "Other Borrowings" on Table 1. All liabilities to central banks are excluded from being reported on Table 2. 3) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country.
24	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 21. Other financial payables	FR Y-9C, Schedule HC-G, Line 4 FR Y-9C, Schedule HC-D, Line 13.a (Liability for short positions)	1) Schedule HC-G, Line 4 of the FR Y-9C may include current tax liabilities which are reported as "Tax Liabilities" on the FR 2510. 2) FR 2510 includes all liabilities to central banks, regardless of the instrument type, as "Other Borrowings" on Table 1. All liabilities to central banks are excluded from being reported on Table 2. 3) FR Y-9C is not specifically broken down by currency, maturity, and counterparty sector and country. 4) The FR 2510 includes short sale positions.
25	B	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 23. Allowance for credit losses on off-balance sheet exposures	FR Y-9C, Schedule HC-G, Line 3	1) The definition of this item is identical to "Allowances for credit losses on off-balance sheet credit exposures" on the FR Y-9C. 2) FR Y-9C is not specifically broken down by counterparty country. 3) Institutions that have adopted ASU 2016-13 should report items net of any applicable allowance for credit losses.
26	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 24. Tax liabilities	FR Y-9C, Schedule HC-G, Line 4 (current) FR Y-9C, Schedule HC-G, Line 2 (deferred)	Schedule HC-G, Line 4 of the FR Y-9C may include positions other than current tax liabilities.
27	C	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 25. Other liabilities	FR Y-9C, Schedule HC-G, Line 4 (Other)	1) Schedule HC-G, Line 4 of the FR Y-9C may include current tax liabilities which is reported under "Tax Liabilities" on the FR 2510. 2) FR Y-9C Schedule G Line 4 includes the fair value of derivatives held for purposes other than trading which is excluded from the FR 2510. 3) Include provisions for pensions and similar obligations, provisions for taxes, provisions for litigation risks, and funds for general banking risks when they are not recognized as equity under (other reserves).
28	B	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 26. Total liabilities (sum of items 19 through 25)	FR Y-9C, Schedule HC, Line 21	
29	A	Immediate Counterparty Schedule	Table 1. Consolidated Balance Sheet, Line 27. Total equity	FR Y-9C, Schedule HC, Line 28	This item is identical to "Total equity capital" on the FR Y-9C (BHDMG105).

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
30	B	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Line 29. Financial guarantees given (sum of items 29.a through 29.b), CDS and other credit derivatives (protection sold)	FR Y-9C, Schedule HC-L, Line 7.a (Column A) FFIEC 009, Schedule O, Column 4	1) The FR Y-9C does not give a breakdown of positions by counterparty country and sector. 2) The FFIEC 009, Schedule O provides a breakdown by counterparty country, but not by sector.
31	B	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Line 29. Financial guarantees given (sum of items 29.a through 29.b), Guarantees extended	FR Y-9C, Schedule HC-L, Lines 2, 3, and 4 FFIEC 009, Schedule O, Column 2	1) The FR Y-9C does not give a breakdown of positions by counterparty country and sector. 2) The FFIEC 009, Schedule O provides a breakdown by counterparty country, but not by sector.
32	B	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Line 30. Credit commitments given (sum of items 30.a through 30.b), Loan commitments given	FR Y-9C, Schedule HC-L, Line 1, excluding items 1.d and 1.e.3. FFIEC 009, Schedule O, Column 1	1) The FR Y-9C does not give a breakdown of positions by counterparty country and sector. 2) The FFIEC 009, Schedule O provides a breakdown by counterparty country, but not by sector. The FFIEC 009 also does not break out loan vs. other commitments given.
33	B	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Line 30. Credit commitments given (sum of items 30.a through 30.b), Other commitments given	FR Y-9C, Schedule HC-L, Lines 1.d and 1.e.3. FFIEC 009, Schedule O, Column 1	1) The FR Y-9C does not give a breakdown of positions by counterparty country and sector. 2) The FFIEC 009, Schedule O provides a breakdown by counterparty country, but not by sector. The FFIEC 009 also does not break out loan vs. other commitments given.
34	C	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Memoranda Line 1. Total financial assets by position type excluding derivatives and other financial advances - gross of allowances (sum of Assets 1 through 5 plus 7), Cross-border positions in FX	FFIEC 009, Schedule C Part I, Columns 1-5 by Country.	FFIEC 009 does not distinguish between foreign and local currency when it comes to cross border positions.
35	C	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Memoranda Line 1. Total financial assets by position type excluding derivatives and other financial advances - gross of allowances (sum of Assets 1 through 5 plus 7), Cross-border positions in local currency	FFIEC 009, Schedule C Part I, Columns 1-5	FFIEC 009 does not distinguish between foreign and local currency when it comes to cross border positions.
36	A	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Memoranda Line 1. Total financial assets by position type excluding derivatives and other financial advances - gross of allowances (sum of Assets 1 through 5 plus 7), Local positions in FX	FFIEC 009, Schedule C Part I, Columns 6-10	The definition is the same as the definition of "Claims on Local Residents in Non-Local Currency."
37	B	Immediate Counterparty Schedule	Table 2. Consolidated Balance Sheet, Memoranda Line 1. Total financial assets by position type excluding derivatives and other financial advances - gross of allowances (sum of Assets 1 through 5 plus 7), Local positions in local currency	FFIEC 009, Schedule C Part I, Column 12	The definition is the same as the definition of "Claims on Local Residents in Local Currency."

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
38	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, a. Equity Derivatives Line 2. Centrally-Cleared OTC Derivatives, a. Equity Derivatives Line 3. Bilateral/Uncleared OTC Derivatives, a. Equity Derivatives Column Gross Positive Fair Value	FR Y-9C, Schedule L, Line 14.a.(1) Column C FR Y-9C, Schedule L, Line 14.b.(1) Column C	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
39	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, a. Equity Derivatives Line 2. Centrally-Cleared OTC Derivatives, a. Equity Derivatives Line 3. Bilateral/Uncleared OTC Derivatives, a. Equity Derivatives Column Gross Negative Fair Value	FR Y-9C, Schedule L, Line 14.a.(2) Column C FR Y-9C, Schedule L, Line 14.b.(2) Column C	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
40	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, a. Equity Derivatives Line 2. Centrally-Cleared OTC Derivatives, a. Equity Derivatives Line 3. Bilateral/Uncleared OTC Derivatives, a. Equity Derivatives Column Notional	FR Y-9C, Schedule L, Line 12 Column C FR Y-9C, Schedule L, Line 13 Column C	FR Y-9C is not specifically broken down by instrument types and method of exchange.
41	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, b. Interest Rates derivatives Line 2. Centrally-Cleared OTC Derivatives, b. Interest Rates derivatives Line 3. Bilateral/Uncleared OTC Derivatives, b. Interest Rates derivatives Gross Positive Fair Value	FR Y-9C, Schedule L, Line 14.a.(1) Column A FR Y-9C, Schedule L, Line 14.b.(1) Column A	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
42	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, b. Interest Rates derivatives Line 2. Centrally-Cleared OTC Derivatives, b. Interest Rates derivatives Line 3. Bilateral/Uncleared OTC Derivatives, b. Interest Rates derivatives Gross Negative Fair Value	FR Y-9C, Schedule L, Line 14.a.(2) Column A FR Y-9C, Schedule L, Line 14.b.(2) Column A	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
43	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, b. Interest Rates derivatives Line 2. Centrally-Cleared OTC Derivatives, b. Interest Rates derivatives Line 3. Bilateral/Uncleared OTC Derivatives, b. Interest Rates derivatives Notional	FR Y-9C, Schedule L, Line 12 Column A FR Y-9C, Schedule L, Line 13 Column A	FR Y-9C is not specifically broken down by instrument types and method of exchange.

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
44	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, c. foreign exchange derivatives Line 2. Centrally-Cleared OTC Derivatives, c. foreign exchange derivatives Line 3. Bilateral/Uncleared OTC Derivatives, c. foreign exchange derivatives Gross Positive Fair Value	FR Y-9C, Schedule L, Lines 14.a.(1) Column B FR Y-9C, Schedule L, Lines 14.b.(1) Column B	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
45	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, b. Interest Rates derivatives Line 2. Centrally-Cleared OTC Derivatives, c. foreign exchange derivatives Line 3. Bilateral/Uncleared OTC Derivatives, c. foreign exchange derivatives Gross Negative Fair Value	FR Y-9C, Schedule L, Line 14.a.(2) Column B FR Y-9C, Schedule L, Line 14.b.(2) Column B	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
46	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, c. foreign exchange derivatives Line 2. Centrally-Cleared OTC Derivatives, c. foreign exchange derivatives Line 3. Bilateral/Uncleared OTC Derivatives, c. foreign exchange derivatives Notional	FR Y-9C, Schedule L, Line 12 Column B FR Y-9C, Schedule L, Line 13 Column B	FR Y-9C is not specifically broken down by instrument types and method of exchange.
47	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, d. Credit derivatives Line 2. Centrally-Cleared OTC Derivatives, d. Credit derivatives Line 3. Bilateral/Uncleared OTC Derivatives, d. Credit derivatives Gross Positive Fair Value	FR Y-9C, Schedule HC-L, Line 7.b.(1) Columns A and B	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
48	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, d. Credit derivatives Line 2. Centrally-Cleared OTC Derivatives, d. Credit derivatives Line 3. Bilateral/Uncleared OTC Derivatives, d. Credit derivatives Gross Negative Fair Value	FR Y-9C, Schedule HC-L, Line 7.b.(2) Columns A and B	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
49	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, d. Credit derivatives Line 2. Centrally-Cleared OTC Derivatives, d. Credit derivatives Line 3. Bilateral/Uncleared OTC Derivatives, d. Credit derivatives Notional	FR Y-9C, Schedule HC-L, Line 7.a Columns A and B (Notional)	FR Y-9C is not specifically broken down by instrument types and method of exchange.
50	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, e. Commodity derivatives and f. Other derivatives Line 2. Centrally-Cleared OTC Derivatives, e. Commodity derivatives and f. Other derivatives Line 3. Bilateral/Uncleared OTC Derivatives, e. Commodity derivatives and f. Other derivatives Gross Positive Fair Value	FR Y-9C, Schedule L, Line 14.a.(1) Column D FR Y-9C, Schedule L, Line 14.b.(1) Column D	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
51	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, e. Commodity derivatives and f. Other derivatives Line 2. Centrally-Cleared OTC Derivatives, e. Commodity derivatives and f. Other derivatives Line 3. Bilateral/Uncleared OTC Derivatives, e. Commodity derivatives and f. Other derivatives Gross Negative Fair Value	FR Y-9C, Schedule L, Line 14.a.(2) Column D FR Y-9C, Schedule L, Line 14.b.(2) Column D	FR Y-9C is not specifically broken down by instrument types and method of exchange for fair value.
52	C	Financial Derivatives Schedule	Line 1. Exchange-Traded Derivatives, e. Commodity derivatives and f. Other derivatives Line 2. Centrally-Cleared OTC Derivatives, e. Commodity derivatives and f. Other derivatives Line 3. Bilateral/Uncleared OTC Derivatives, e. Commodity derivatives and f. Other derivatives Notional	FR Y-9C, Schedule L, Line 12 Column D FR Y-9C, Schedule L, Line 13 Column D	FR Y-9C is not specifically broken down by instrument types and method of exchange.
53	C	Financial Derivatives Schedule	Line 2. Centrally-Cleared OTC Derivatives	FR Y-15, Schedule D, Line 2	1) Both comparisons are based on the method of exchange of derivative contracts between counterparties and include all contract types. 2) This is a duplicative comparison.

		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Table, Line, and Column	Interseries Schedule and Line Item Comparison	Description
54	C	Financial Derivatives Schedule	Line 3. Bilateral/Uncleared OTC Derivatives	FR Y-15, Schedule D, Line 2	1) Both comparisons are based on the method of exchange of derivative contracts between counterparties and include all contract types. 2) This is a duplicative comparison.
55	C	Foreign Exchange Derivatives Schedule	Line 1. Long currency forwards (currency bought at maturity)	FR Y-9C, Schedule HC-L, Line 11.b, Column B	FR Y-9C report does not distinguish between long and short positions.
56	C	Foreign Exchange Derivatives Schedule	Line 2. Long currency swaps (currency received at maturity) (sum of 2.a and 2.b)	FR Y-9C, Schedule HC-L, Line 11.e, Column B	1) FR Y-9C report does not distinguish between long and short positions. 2) FR Y-9C Schedule L, 11.b. Column C does not distinguish between exchange of notional and interest only swaps.

Detailed Interseries Item Comparisons for FR 2510 Reporters; Columns					
		FR 2510 Report		Comparison Series	
Number	Classification	Schedule	Column	Interseries Definition Comparison	Description
1	C	Immediate Counterparty Schedule, Table 1. Consolidated Balance Sheet	Total Positions	FR Y-9C, Schedule HC	"Total Positions" in the FR 2510 is comparable to "Total Assets" and "Total Liabilities" in the FR Y-9C, Schedule HC, with the exception that the FR 2510 includes financial derivatives.
2	A	Immediate Counterparty Schedule, Table 1. and Table 2. Consolidated Balance Sheet, Foreign Exchange Derivatives Schedule	Remaining Maturity	FFIEC 031, FR Y-9C: Remaining Maturity	The definition for remaining maturity is comparable to the definition used throughout the FFIEC 031 and the FR Y-9C.
3	A	Immediate Counterparty Schedule, Table 1. and Consolidated Balance Sheet and Table 2. Consolidated Balance Sheet, Memoranda	Non-Maturity Instruments	FR 2052a, Maturity Bucket, Non-maturity transactions and balances	The definition of non-maturity instruments is the same as the definition of "non-maturity transactions and balances" on the FR 2052a (e.g., retail demand deposits).
4	A	Immediate Counterparty Schedule, Table 2. Consolidated Balance Sheet	Banks	FR Y-9C, Glossary: Banks, U.S. and Foreign	The definition of Banks is the same as the definition of "Banks, U.S. and Foreign" on the FR Y-9C.
5	A	Immediate Counterparty Schedule, Table 2. Consolidated Balance Sheet	NBFIs	FFIEC 009, Sector Definitions, Non-Bank Financial Institutions (NBFIs)	The definition of Non-Bank Financial Institutions (NBFIs) is the same as the definition of "Non-Bank Financial Institutions (NBFIs)" on the FFIEC 009.
6	A	Immediate Counterparty Schedule, Table 2. Consolidated Balance Sheet	NFCs	FFIEC 009, Sector Definitions, Corporate	The definition of Non-Financial Corporations (NFCs) is the same as the definition of "Corporate" on the FFIEC 009.
7	A	Immediate Counterparty Schedule, Table 2. Consolidated Balance Sheet	Households	FR Y-9C, Schedule HC-C, Line 6	The definition of Households is the same as the definition of "Loans to individuals for household, family, and other personal expenditures" on the FR Y-9C.
8	C	Immediate Counterparty Schedule, Table 2. Consolidated Balance Sheet	Government	FR Y-9C, Glossary: Foreign Governments and Official Institutions	The definition of Government is the same as the definition of "Foreign Governments and Official Institutions" on the FR Y-9C. However, on the FR 2510 claims on central banks are reported in the "Unallocated by Sector" column. In addition, the FR 2510 excludes liabilities to central banks on the FR 2510.
9	A	Financial Derivatives Schedule	Gross Positive Fair Value	FR 2436, Measures of Position, Gross Fair Values	The definition of gross positive fair value is the same as the definition provided on the FR 2436. Derivative contracts should be reported gross, regardless if netting is permitted by U.S. GAAP.
10	A	Financial Derivatives Schedule	Gross Negative Fair Value	FR 2436, Measures of Position, Gross Fair Values	The definition of gross negative fair value is the same as the definition provided on the FR 2436. Derivative contracts should be reported gross, regardless if netting is permitted by U.S. GAAP.
11	A	Financial Derivatives Schedule and Foreign Exchange Derivatives Schedule	Notional Amounts	FR 2436, Categories for Reporting, Notional Amounts Outstanding	The definition of notional amounts is the same as the definition of "notional amounts outstanding" used on the FR 2436. No netting of contracts is permitted for purposes of this item. Therefore, do not net: (1) obligations of the reporting institution to purchase from third parties against the institution's obligations to sell to third parties, (2) sold options against bought options, or (3) contracts subject to bilateral or multilateral netting agreements.