

## FR Y-9C RECORD OF CHANGES

### Consolidated Financial Statements for Bank Holding Companies

Revision	Date of Change	Pages Affected
1	June 2007	CONTENTS-2, CONTENTS-4 through CONTENTS-8
		GEN -1 through GEN-7, HI-12, HI-24, HI-25, IS notes-P-4,
		GL-1 through GL-79
2	March 2008	CONTENTS-5 through CONTENTS-8, GEN-6, HI-1 through HI-27,
		HI-B-1 through HI-B-6, HC-B-4 through HC-B-9, HC-C-1 through
		HC-C-22, HC-D-1 through HC-D-8, HC-E-7, HC-K-1, HC-K-2,
		HC-L-2, HC-N-4 through HC-N-8, HC-P-1 through HC-P-5,
		HC-Q-1 through HC-Q-3, HC-R-28 through HC-R-38, HC-S-7
		through HC-S-9, GL-22 through GL-80, CHK-1 through CHK-20,
		EDIT-1 through EDIT-134
3	June 2008	HI-3 through HI-27, HC-5 through HC-13, HC-B-6 through
		HC-B-12, HC-C-18 through HC-20, HC-F-3, HC-F-4, HC-G-2,
		HC-R-33 through HC-R-38, GL-7, GL-8, CHK-1 through CHK-19,
		EDIT-1 through EDIT-126
4	March 2009	CONTENTS-4 through CONTENTS-8, HI-3 through HI-5,
		HI-15 through HI-27, HI-A-1 through HI-A-5, HC-2 through HC-13,
		HC-B-6 through HC-B-12, HC-C-4 through HC-C-23,
		HC-D-4 through HC-D-8, HC-L-4 through HC-L-14,
		HC-M-3 through HC-M-12, HC-R-2 through HC-R-41,
		GL-2 through GL-82

5	June 2009	CONTENTS-2, CONTENTS-4 through CONTENTS-8,
		GEN-1, GEN-4 through GEN-6, HI-3, HI-20, HI-23, HI-25,
		HI-A-1 through HI-A-5, ISnotes-P-5, HC-6 through HC-13,
		HC-B-1 through HC-B-14, HC-C-7, HC-C-9 through HC-C-23,
		HC-D-2 through HC-D-9, HC-F-1, HC-K-2,
		HC-L-5 through HC-L 17, HC-M-1 through HC-M-11, HC-N-8,
		HC-Q-1 through HC-Q-3, HC-R-1 through HC-R-46,
		GL-8 through GL-83
6	September 2009	CONTENTS-4 through CONTENTS-8, HI-1 through HI-27,
		HI-A-3 through HI-A-5, HI-B-4 through HI-B-7,
		ISnotes-P-2 through ISnotes-P-6, HC-8 through HC-13,
		HC-K-1, HC-K-2, HC-M-3 through HC-M-11, HC-R-5, HC-R-6,
		HC-R-13, HC-R-16, HC-R-25, HC-R-27, HC-R-31,
		GL-12 through GL-83, CHK-10, CHK-14
7	December 2009	CONTENTS-5 through CONTENTS-8, HI-22,
		HC-6 through HC-13, HC-B-6, HC-B-7,
		HC-E-2 through HC-E-8, HC-M-5 through HC-M-11,
		HC-Q-2, HC-R-26 through HC-R-46, GL-4, GL-5,
		GL-32 through GL-83, EDIT-8, EDIT-9, EDIT-101
8	March 2010	GEN-6, GEN-7, HI-11 through HI-28, HC-C-14 through HC-C-23,
		HC-E-7, HC-F-2 through HC-F-4, HC-K-1 through HC-K-3,
		HC-L-1 through HC-L-18, HC-M-1 through HC-M-11,
		HC-R-24 through HC-R-46
9	June 2010	CONTENTS-5 through CONTENTS-8, HI-20, HI-A-1, HI-B-3,
		ISnotes-P-5, ISnotes-P-6, HC-7 through HC-14,

		HC-C-3 through HC-C-6, HC-C-8 through HC-C-13,
		HC-C-15 through HC-C-21, HC-D-8, HC-E-6, HC-K-1, HC-K-2,
		HC-M-2 through HC-M-11, HC-N-6, HC-P-1,
		HC-R-24 through HC-R-46, HC-S-1 through HC-S-9, GL-3,
		GL-46, GL-54 through GL-55, GL-71 through GL-83
10	September 2010	CONTENTS-7, CONTENTS-8, GEN-4 through GEN-7,
		HI-A-1 through HI-A-5, GL-49, GL-50, GL-55,
		GL-69 through GL-86
11	December 2010	CONTENTS-4 through CONTENTS-8, HC-C-23, HC-P-4,
		HC-P-5, GL-1 through GL-6, GL-8 through GL-87
12	March 2011	CONTENTS-3, GEN-3 through GEN-7, HI-23 through HI-29,
		HI-B-3 through HI-B-7, HC-B-6 through HC-B-15,
		HC-C-4 through HC-C-26, HC-D-2 through HC-D-9,
		HC-F-2 through HC-F-5, HC-K-1 through HC-K-3,
		HC-L-8 through HC-L-18, HC-M-1 through HC-M-15,
		HC-N-3 through HC-N-12, HC-P-1 through HC-P-5,
		HC-R-3 through HC-R-45, HC-V-1 through HC-V-3
13	June 2011	CONTENTS-4 through CONTENTS-8, GEN-2, GEN-4 through
		GEN-6, HI-1 through HI-29, HI-A-2 through HI-A-5,
		HI-B-4, HI-B-6, HI-B-7, ISnotes-P-5 through ISnotes-O-7,
		HC-1, HC-4 through HC-14, HC-B-1, HC-B-2, HC-B-4,
		HC-B-6 through HC-B-15, HC-C-1 through HC-C-26,
		HC-D-1 through HC-D-9, HC-F-1 through HC-F-5,
		HC-L-1 through HC-L-18, HC-M-1 through HC-M-3,
		HC-M-6 through HC-M-14, HC-N-1 through HC-N-13,

		HC-P-3, HC-Q-1 through HC-Q-3, HC-R-5, HC-R-8, HC-R-9,
		HC-R-12 through HC-R-45, HC-S-1 through HC-S-9
		GL-3 though GL-6, GL-57 through GL-87
14	September 2011	HI-24 through HI-29, HC-3, HC-8, HC-B-6 through HC-B-15,
		HC-C-2 through HC-C-26, HC-D-2 through HC-D-9,
		HC-E-3, HC-E-5, HC-F-3 through HC-F-5,
		HC-K-1 through HC-K-3, HC-M-5, HC-R-9 through HC-R-45,
		GL-19 through GL-88
15	March 2012	CONTENTS-4 through CONTENTS-8, GEN-1 through GEN-7,
		HI-1 through HI-29, HC-K-1 through HC-K-3, HC-L-7,
		HC-M-6, HC-M-7, HC-M-11 through HC-M-15,
		HC-R-1 through HC-R-2, GL-14 through GL-89
16	June 2012	GEN-6, GEN-7, HI-B-3 through HI-B-7, HC-M-3, HC-N-6,
		HC-N-13, HC-P-5, HC-R-2 through HC-R-46
17	September 2012	CONTENTS-3, CONTENTS-4 through CONTENTS-8,
		HI-4 through HI-29, HI-A-4, HI-A-5, HI-B-2, HC-3 through HC-14,
		HC-K-2, HC-K-3, HC-L-1 through HC-L-18, HC-P-5,
		GL-34, GL-37 through GL-89
18	December 2012	GEN-1, HC-M-6
19	March 2013	Most all pages have changes
20	June 2013	CONTENTS-2, CONTENTS-5 through CONTENTS-8, GEN-6,
		GEN-7, HI-12 through HI-21, HC-8 through HC-14, HC-B-8 through
		HC-B-15, HC-C-2, HC-C-20, HC-C-25, HC-D-4, HC-E-3 through
		HC-E-8, HC-L-9 through HC-L-18, HC-M-8 through HC-M-14,

		HC-N-2 through HC-N-13, HC-R-15 through HC-R-46,
		GL-44 through GL-92
21	September 2013	GEN-1, GEN-7, HI-C-2, HI-C-3, HC-F-4, HC-P-4 through
		HC-P-6, HC-Q-1 through HC-Q-4, HC-R-15 through HC-R-46
22	December 2013	HI-C-1, HI-C-2, HC-C-17 through HC-C-26, HC-P-4, HC-P-5, HC-P-6, HC-Q-2, HC-Q-3, GL-82 through 92
23	March 2014	HC-R-1, HC-R-17 through HC-R-79
24	June 2014	HI-13 through HI-21, HC-14, HC-B-3 through HC-B-15 ,HC-C-3 through HC-C-27, HC-R-1, HC-R-2, HC-R-17, HC-R-18, HC-R-34, HC-R-35, HC-R-39, HC-R-45, HC-R-46, HC-R 47, HC-R-49, HC-R 50, HC-R-60 through HC-R-65, HC-R-73, GL-58 through GL-60, GL-64, GL 65
25	September 2014	HI-21, HC-S-3 through HC-S-10
26	December 2014	GEN 3-7, HI-4 through HI-21, HC-R- 25, HC-R 25, HC-R-26,HC-R-31, GL-65 through GL67
27	March 2015	GEN 1, GEN 2, HI -5, HI-6, HC-M-7, HC-L-6 through HC-L-18, HC-R-1-through HC-R-110, GL-39, GL- 89 through GL-92
28	June 2015	HI-C-2, HC-5 through HC-15, HC-C-21 through HC-C-23, HC-D-1, HC-F-5, HC-N-2, HC-N-13, HC-R-1 through HC-R-110, GL-4 through 11, and GL- 58 through 92
29	September 2015	HC-R-10, HC-R-27, HC-R-60, HC-R- 64 HC-R-65, HC-R-66, HC-R-67, HC-R-70, HC-R-71, HC-R-88
30	March 2016	Contents 4 through contents 8,Gen-3, Gen-4, HC-8, HI-1, HI-16, HI -26, HI-A4, HI-B-1, HC-B-5, HC-B-6, HC-K-1, HC-R-32 through 34, HC-R-31, HC-R-61, HC-R-66-HC-R-68, GL-13, GL-14, GL-44, GL-45 through 47, GL-68 and GL-69
31	September 2016	Contents-5-8, Gen-12 and 5 HI-5, HI-9-10, HI-11, HI-13, HI-16-18, HI-20-24, HI-A2, IS notes P3-5, HC-C 20, HC-D6, HC-D-9, HC-I-1, HC-I-2, HC-M-4, HC-N-9, HC-N-11, HC-Q-3-4, HC-R 31, HC-R92, HC-R 100, HC-R-102, GL- 36, GL-50, GL-51
32	December 2016	Contents 5-8,HI-5-7, HC-F-4,HC-F-5, HC-M 7-8,HC-N-1, HC-N-3, HC-N-4,HC-N-7, HC-N-10, HC-N-13,HC-R-3, HC-R-31,HC-R- 80-HC-R-81, HC-R-112,HC-R-113-114,GL- 17-18, GL-36,GL-39, GL-40, GL-91, GL-92
33	September 2017	HC-L-10, HC-S-10
34	March 2018	HI-4,5,11,15, 21, 22, 23, 27, HI-B-2, HI-C-1, HC-3 through HC-8, HC-5, 6, 7, 8, HC-B 5 and 6, HC-B 9 and 10, HC-C-1, 3, 7, 17, 18, 20, 22, HC-D 9, HC-F5, HC-K-2, HC-M 3, HC-N1,7 and 9, HC-Q2, HC-R Part 1 item 6, HC-R10, 12,13,14,15,16,17,23, 24,28,30,31, HC-R Part II item 41,57,59,59,60,61,62,63,72,73,74,75,76,77,78,80,81,85,86,103,

		HC-V2, BS notes P-1, GL7,8,9,76,93
35	June 2018	Numerous Changes. Please refer to Supplemental instructions for 6/30/2018 for a detailed list of changes.
36	September 2018	GEN-1, GEN-2, HC-E-2, HC-G-2, GL-42, GL-48, GL-52, GL-53, GL-55, GL-56, GL-77, GL-78.
37	December 2018	HC-B-1, HC-R-66 and HC-R-72
38	March 2019	Contents-3, HI-2, HI-8, HI-15, HI-16, HI-22, HI-31, HI-B-1, HI-B-3, HI-B-4, HI-B-5, HI-B-6, HI-B-7, HI-B-8, HI-B-9, HI-C1, HI-C-3, HI-C-4, HI-C-5, ISnotes-P-2 and 4, ISnotes-1, HC-3, 7,14, 15, HC-B-10, HC-B -11, HC-C-21, 23, 24, HC-F-1 and 4, HC-K-1, HC-N-1, 2,4 and 12, HC-R-3, HC-R-4, 20, 32, 34, 36, 59, 68, 69, 76, 78, 79, 82, 88, 89, 94, 119, 120, 123 and 124, HC-V-1, 2, 3.
39	June 2019	HC-C-8; Supplemental Instructions for "Accounting for Leases" and "Goodwill impairment Testing"
40	September 2019	Supplemental Instructions Clarified for "Credit Losses on Financial Instruments, "Recognition and Measurement of Financial Instruments: Investment in Equity Securities", "New Revenue Recognition Accounting Standard", "Revenue Recognition: Accounting for Sales of OREO" and Accounting for Leases".  Validity Edit Updates & Summary Page of Edits
41	December 2019	HI-5, HI-6, HI-7, HI-9, HI-11, H-15, HI-24, HI-25, HI-26, HI-27, HI-28, HI-30, HI-31, HI-32, HI-33, HI-B-2, HI-B-3, HI-B-4, HI-B-8, HI-C-1, HI-C-3, HC-B-4, HC-B-5, HC-C-11, HC-C-13, HC-C-18, HC-C-19, HC-C-20, HC-C-21, HC-C-22, HC-C-23, HC-C-24, HC-C-25, HC-D-1, HC-D-2, HC-K-3, HC-L-2, HC-L-3, HC-L-5, HC-L-6, HC-L-11, HC-M-2, HC-N-5, HC-N-6, HC-N-7, HC-N-8, HC-N-10, HC-N-11, HC-P-1, HC-Q-1, HC-R-36, HC-R-37, HC-R-55, HC-R-119, HC-S-1, HC-V-1.
42	March 2020	GEN-7, HC-B-3,11, HC-C-7, HC-F-1, HC-G-1,2, HC-L-6,10, HC-M-8, 9, 10, HC-R-1-3, 8-10,17-20, 25-29, 31-33, 35-38, 40-43, 45-46, 51-52, 58-59, 62, 66-67, 69-70, 74, 79, 86, 88-89, 91-94, 96-97, 102, 117-123, 125-132  Glossary and Supplemental Instructions
43	June 2020	HC-R-1-7,11-12,15-18, 20-22, 24-27, 30-32, 34-43, 46-47, 53-63, 67, 70, 73-74, 87, 89, 93, 95,127  Supplemental Instructions
44	September 2020	HC-D-1,HC-L-5,HC-Q-1,HI-23,GL-106 (Trust Preferred Securities as Investments), HC-D-8, GL-63, GL-64, GL-66, GL-68-75, GL-77, GL-79, GL-80-84, GL-91, GL-94, GL 96-97, GL-102, GL-108  Glossary and Supplement Instructions
45	December 2020	HI-2, 4-5, 12-13, 15-17,23-24, HI-A-4-5, HI-C-1,2, HC-4-5, 9-10, 14-16, 84, HC-B-1-2, 9-11, HC-C-6, HC-E-4,6-7, HC-F-2, HC-K-2-3, HC-Q-1-2, HC-R-8-10, 28, 35-36, 39, 40-43, 46, 65-68, 70-71, 100, HC-V-1-2  Glossary and Supplement Instructions

46	March 2021	HI-8-9, 11, 22-23, HI-B-5, 7, 10, ISnotes-P-2, HC-4, HC-C-27, HC-K-3, HC-M-15, HC-N-2-3, HC-R-1-6, 10, 16-17, 26-27, 34, 39, 43, 62, 64, 68, 74, 77-78, 81, 84-85, 88, 93-94  Glossary and Supplemental Instructions
47	June 2021	HI-B-3, HC-S-3, HC-R-16-17, 22, 25, 27, 32, 43, 44, 48-54, 80, Glossary and Supplemental Instructions
48	September 2021	Cover page. GEN-3, GEN-7, HI-16, HC-G-2, HC-G-3, HC-L-4, GL-19, GL-101
49	December 2021	HC-10, HCM-8, HC-R-34, GEN-7, GL-15-16, GL 43-46, GL-87
50	March 2022	GEN 7, HI-4, HI-16, HC-B-7-8, HC-C-24, HC-C-27-28, HC-M-14-15, HC-N-13, HC-R-2, HC-R-32, HC-R-34-35, HC-R-44, HC-R-80, GL-21
51	June 2022	GEN 6, HI-B-8, HC-B-8, HCR-32, 34, 146, GL-16-17
52	September 2022	HCB-9, HCC-19
53	December 2022	HI-GEN-1-2, HI-A-4-5, HC-15-16, Glossary Item for "Derivative Contracts" and Supplemental Instructions
54	March 2023	HI-1, HI-A-5, Glossary Item for "Derivative Contracts" and Supplemental Instructions
55	June 2023	HC-B-22, Quality Edit updates