

**From:** Paul Means [Paul.Means@firstfederalmn.com]

**Sent:** Friday, November 23, 2007 10:50 AM

**To:** CallReport

**Subject:** Question

We have some financial standby letters of credit that have been participated to other financial institutions. I would like to know how we would report these on Schedule RC – R of the call report. Do we just show our portion of the letter of credit under column A, column B, and column D?

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