

Schedule BS-M—Memoranda
(exclude balances with related institutions)

Dollar Amounts in Thousands

	SUBC	Bil	Mil	Thou	
1. Balances due from depository institutions, gross:					
a. Balances due from depository institutions in the U.S. (including their IBFs).....	0069				1.a.
b. Balances due from banks in foreign countries:					
(1) Foreign branches of U.S. banks	0073				1.b.(1)
(2) Other banks in foreign countries	0074				1.b.(2)
2. Balances due from foreign central banks.....	0091				2.
3. Equity interest in nonrelated organizations	0399				3.
4. Assets held in trading accounts (excluding trading balances with related organizations):					
a. Securities of U.S. government and its agencies.....	5468				4.a.
b. Securities of all foreign governments and official institutions.....	5469				4.b.
c. Equity securities	5470				4.c.
d. Corporate bonds, notes and debentures.....	5477				4.d.
e. Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts	A210				4.e.
f. Other (including commercial paper)	5478				4.f.
5. Other assets:					
a. Accrued interest receivable	B556				5.a.
b. Prepaid expenses.....	A022				5.b.
c. Net deferred tax assets	A023				5.c.
d. Accounts receivable	A024				5.d.
e. Intangible assets	2143				5.e.
6. Deposits	2200				6.
7. Balances due to U.S. and foreign banks.....	C381				7.
8. Other liabilities:					
a. Expenses accrued and unpaid.....	A025				8.a.
b. Net deferred tax liabilities.....	A026				8.b.
c. Accounts payable.....	A027				8.c.

→ f. Loans

- (1) Loans that are past due 90 days or more or nonaccruing
 - (a) Fair value
 - (b) Unpaid principal balance