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RESCINDED

Any attachments to this document are rescinded only as they relate to national banks and federal savings associations.

April 15, 2002

MEMORANDUM FOR: CHIEF EXECUTIVE OFFICERS

FROM: Richard M. Riccobono *Richard M. Riccobono*

SUBJECT: 2001 Accounting and Capital Markets Developments

Posted on the OTS Internet Site is a summary, prepared by the technical support staff, of certain significant industry 2001 accounting, auditing, tax, regulatory capital, and capital markets developments that may be of interest to OTS-regulated institutions. This summary is provided to assist you with accounting and reporting considerations for 2002. It appears under "Issuances" which is part of the "Supervision" section of the OTS website. For the first two weeks it will also appear under "What's New" which is part of the "News and Events" section of the OTS website. Please note that OTS is not providing the summary in hard copy; it is only available via the internet at <http://www.ots.treas.gov>.