



Mario Hernandez  
Statistics Officer  
Regulatory Reports

## FEDERAL RESERVE BANK OF DALLAS

2200 N. PEARL ST.  
DALLAS, TX 75201-2272

April 2, 2012

### **To the Chief Executive Officer of the Saving and Loan Holding Company:**

The Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (the Dodd-Frank Act) was enacted into law on July 21, 2010. Title III of the Dodd-Frank Act abolished the Office of Thrift Supervision (OTS) effective as of July 21, 2011, and transferred supervisory functions (including rulemaking) related to SLHCs and their non-depository subsidiaries to the Board of Governors of the Federal Reserve System (Board). As a result of the Dodd-Frank Act, OTS transferred all of its information collections to either the Office of the Comptroller of the Currency (OCC) or the Board, as appropriate.

On September 9, 2011, a joint notice was published in the *Federal Register* which set out the list of the OTS's information collections that were transferred to either the OCC or the Board.<sup>1</sup> Among the information collections transferred to the Board was the *Savings Association Holding Company Report* (H-(b)11) as known as the *Annual/Current Report*.

In connection with this transfer, the Board proposed for public comment and subsequently adopted regulatory reporting requirements for SLHCs.<sup>2</sup> As proposed, SLHCs will continue to submit the OTS Form H-(b)11 through the December 31, 2011, reporting period using the OTS existing processing system – Electronic Filing System (EFS).

Effective March 31, 2012, all SLHCs will begin filing their FR H-(b)11 report using the Federal Reserve System's internet facility system – Internet Electronic Submission (IESUB). A user request form to add a new user or modify an existing user's access may be found at <http://www.frbservices.org/centralbank/reportingcentral/iesub.html>.

To submit your report electronically using IESUB, or if you have questions about electronic reporting, we ask that you contact Daion Christenson at 214-922-5423.

The format of the FR H-(b)11 report is still a Portable Document Format (PDF). However, the form and attestation page(s) have been reformatted to conform to the Federal Reserve report form standards. The Federal Reserve System's IESUB web site includes the ability to submit spreadsheet files (e.g., Microsoft Excel©) and PDF files. While the PDF feature was developed for FR H-(b)11 reporting institutions, the

---

<sup>1</sup> 76 *Federal Register* 56005

<sup>2</sup> 76 *Federal Register* 53129 (August 25, 2011), 76 *Federal Register* 81933 (December 29, 2011).



Mario Hernandez  
Statistics Officer  
Regulatory Reports

## FEDERAL RESERVE BANK OF DALLAS

2200 N. PEARL ST.  
DALLAS, TX 75201-2272

submission of PDF file can be received, stored and transmitted via IESUB. Guidance has been developed to assist SLHCs with the completion of the form and the submission of the FR H–(b)11. The guidance is expected to be posted soon and will be available at [http://www.frb services.org/centralbank/reportingcentral/iesub\\_guides.html](http://www.frb services.org/centralbank/reportingcentral/iesub_guides.html).

The FR H–(b)11 will generally be filed by the top-tier SLHC. For a multi-tier SLHC, the top-tier SLHC may file combined reports, however, the required information for each SLHC must be provided. If a combined report is filed, the name, SLHC docket number and address for each SLHC included in the combined report must be listed separately. In addition, each savings and loan holding company should execute a separate certification.

No changes were made to the frequency of submission, fiscal year end reporting, or the preparation of the report using statutory accounting principles, where appropriate. The Annual Report is due 90 days after the fiscal year end and must provide a response to each item. The Current Report is due 45 days after fiscal quarter end, except the fourth quarter of the fiscal year, and when there has been a material change in any of the information reported. In addition, all Securities and Exchange Commission (SEC) filings must be submitted under cover of a Current Report and filed simultaneously with the filing of such statements with the SEC.

Please note that a non-public company with assets of \$500 million or more no longer has to obtain prior approval to file its audited financial statements required by the FR H–(b)11 Annual Report within 120 days after the end of the fiscal year. However, the remainder of the FR H–(b)11 must be filed within 90 days of the end of the fiscal year.

The FR H–(b)11 reporting form and instructions are available on the Federal Reserve Board’s web site at <http://www.federalreserve.gov/reportforms/>.

Your cooperation is greatly appreciated. Questions regarding this report may be directed to your assigned financial analyst or Claudia Martinez at (214) 922-6313.

Sincerely,

*Mario Hernandez*

Statistics Department