

**Rescinded OTS Documents and Prevailing OCC Documents**

<b>Rescinded OTS Document</b>	<b>OTS Document Number</b>	<b>Title</b>	<b>Reason Rescinded</b>	<b>Prevailing OCC Document</b>	<b>Comments/OCC Document Link</b>
Examination Handbook	010	Handbook and Program Use	Replaced	Comptroller's Handbook – Community Bank Supervision and Large Bank Supervision	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf</a>  <a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdfhttp://www.occ.gov/publications/publications-by-type/comptrollers-handbook/lbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdfhttp://www.occ.gov/publications/publications-by-type/comptrollers-handbook/lbs.pdf</a>
Examination Handbook	020	Conduct of Agency Personnel	Replaced		OCC internal guidance
Examination Handbook and Program	060 060P	Examination Scheduling, Scoping, and Management	Replaced	Comptroller's Handbook – Bank Supervision Process	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/banksupervisionprocess.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/banksupervisionprocess.pdf</a>
Examination Appendix	060A	Scoping Matrix	Replaced	Comptroller's Handbook – Community Bank Supervision	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf</a>
Examination Appendix	060B	Examination Scope Worksheet	Outdated		
Examination Appendix	060C	Examination Management Checklist	Outdated		
Examination Appendix	060D	Exception Sheet	Outdated		
Examination Handbook and Program	070 070P	Ratings: Developing, Assigning and Presenting	Replaced	Comptroller's Handbook – Bank Supervision Process	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/banksupervisionprocess.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/banksupervisionprocess.pdf</a>
Examination Appendix	070A	Uniform Financial Institutions Rating System	Duplicative	Comptroller's Handbook – Bank Supervision Process	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/banksupervisionprocess.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/banksupervisionprocess.pdf</a>
Examination Handbook	212 Page 15	One- to Four-Family Residential Real Estate Lending		None	To track more closely to the regulatory language, delete the section titled “Stated Income Residential

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					Loans” from page 212.15 of the OTS Examination Handbook. (This section will be grayed out in electronic versions.)
Examination Handbook and Program	240 240P	Troubled Debt Restructurings	Replaced	OCC Bank Accounting Advisory Series	<a href="http://www.occ.gov/publications/publications-by-type/other-publications-reports/BAAS.pdf">www.occ.gov/publications/publications-by-type/other-publications-reports/BAAS.pdf</a>
Examination Handbook and Program	260 260P	Classification of Assets	Replaced	Comptroller’s Handbook – Rating Credit Risk	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/rcr.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/rcr.pdf</a>
Examination Appendix	260A	Express Determination Letter	Replaced	Comptroller’s Handbook – Loan Portfolio Management	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/lpm.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/lpm.pdf</a>
Examination Handbook and Program	261 261P	Adequacy of Valuation Allowances	Replaced	Comptroller’s Handbook – Allowance for Loan and Lease Losses	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf</a>
Examination Appendix	261A	Interagency Policy on the Allowance for Loan and Lease Losses	Duplicative	Comptroller’s Handbook – Allowance for Loan and Lease Losses	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf</a>
Examination Appendix	261B	Migration Analysis	Replaced	Comptroller’s Handbook – Allowance for Loan and Lease Losses	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf</a>
Examination Questionnaire	261Q	Adequacy of Valuation Allowances Questionnaire	Replaced	Comptroller’s Handbook – Internal Control Questionnaires and Verification Procedures	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/icq.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/pdf/icq.pdf</a>
Examination Handbook	310 Page 19	Corporate Governance and Oversight by the Board of Directors	Replaced	None	To track more closely to OCC policy, delete the section titled “Prior Approval of Employment Contracts” from page 310.19 of the OTS Examination Handbook. (This section will be grayed out in electronic versions.)
Examination Handbook	310 Pages 20-	Corporate Governance and	Replaced	None	To track more closely to OCC policy, delete the section titled “Regulatory

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	21	Oversight by the Board of Directors			Review of Third-Party Contracts” from pages 310.20-21 of the OTS Examination Handbook. (This section will be grayed out in electronic versions.)
Examination Handbook and Program	341 341P	Information Technology Risks and Controls	Replaced	Comptroller’s Handbook – Bank Supervision Process, Community Bank Supervision, and Large Bank Supervision	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/_pdf/banksupervisionprocess.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/_pdf/banksupervisionprocess.pdf</a>  <a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf</a>  <a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/lbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/lbs.pdf</a>
Examination Handbook and Program	770 770P	Other Activities – Unlawful Internet Gambling Enforcement Act	Replaced	OCC Bulletin 2010-17	<a href="http://www.occ.gov/news-issuances/bulletins/2010/bulletin-2010-17.html">www.occ.gov/news-issuances/bulletins/2010/bulletin-2010-17.html</a>
Examination Handbook Appendix	770A	UIGEA: Designated Payment Systems and Requirements of Participants Summary Chart	Replaced	OCC Bulletin 2010-17	<a href="http://www.occ.gov/news-issuances/bulletins/2010/bulletin-2010-17.html">www.occ.gov/news-issuances/bulletins/2010/bulletin-2010-17.html</a>
Examination Handbook and Program	1100 1100P	Compliance Oversight Examination Program	Replaced	Comptroller’s Handbook – Community Bank Supervision and Compliance Management System	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf</a>  <a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cms.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cms.pdf</a>
Examination Handbook Appendix	1100A	Compliance Oversight Examination Program Appendix A	Replaced	Comptroller’s Handbook – Community Bank Supervision	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/cbs.pdf</a>
Trust Handbook and Program	140 140P	Document Custody	Replaced	Comptroller’s Handbook – Custody Services	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/custodyservice.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/custodyservice.pdf</a>
Trust Handbook and Program	150 150P	Pre-Need Funeral and Cemetery Trusts	Replaced	Comptroller’s Handbook – Personal	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/Pfsfinal.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/Pfsfinal.pdf</a>

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				Fiduciary Services	
CEO Memo	32	SFAS No. 115 Policy Change	Duplicative	FFIEC Call Report Instructions	<a href="http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_FFIEC041_201203_i.pdf">www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_FFIEC041_201203_i.pdf</a>
CEO Memo	58	Customer Service Plan	Outdated		
CEO Memo	135	The New Basel Capital Accord	Replaced	OCC Bulletin 2001-4	<a href="http://www.occ.gov/news-issuances/bulletins/2001/bulletin-2001-4.html">www.occ.gov/news-issuances/bulletins/2001/bulletin-2001-4.html</a>
CEO Memo	153	Examination of Mutual Savings	Conveyance		
CEO Memo	178	Networking Arrangements	Replaced	OCC Bulletin 2007-42	<a href="http://www.occ.gov/news-issuances/bulletins/2007/bulletin-2007-42.html">www.occ.gov/news-issuances/bulletins/2007/bulletin-2007-42.html</a>
CEO Memo	180	SEC's Rule Discussing Internal Control May Satisfy SEC Requirements and FDIC Part 363	Outdated		Previously incorporated in OTS Examination Handbook Section 340
CEO Memo	252	Office of Thrift Supervision Guidance on Commercial Real Estate (CRE) Concentration Risks	Replaced	OCC Bulletin 2006-46	<a href="http://www.occ.gov/news-issuances/bulletins/2006/bulletin-2006-46.html">www.occ.gov/news-issuances/bulletins/2006/bulletin-2006-46.html</a>
CEO Memo	293	Recognition of Capital Contributions in the Form of Cash or Notes	Replaced	FFIEC Call Report Instructions	<a href="http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_FFIEC041_201203_i.pdf">www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_FFIEC041_201203_i.pdf</a>
CEO Memo	302	Annual Thrift Satisfaction Survey Results	Outdated		
CEO Memo	304	ALLL – Observed Thrift Practices Including Sound Practices	Replaced	OCC Bulletins 2001-37 and 2006-47  Comptroller's Handbook – Allowance for Loan and Lease Losses	<a href="http://www.occ.gov/news-issuances/bulletins/2001/bulletin-2001-37.html">www.occ.gov/news-issuances/bulletins/2001/bulletin-2001-37.html</a>  <a href="http://www.occ.gov/news-issuances/bulletins/2006/bulletin-2006-47.html">www.occ.gov/news-issuances/bulletins/2006/bulletin-2006-47.html</a>  <a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf">www.occ.gov/publications/publications-by-type/comptrollers-handbook/alll.pdf</a>
CEO Memo	324	TARP CPP – Exam Guidance	Replaced	U.S. Department of	<a href="http://www.treasury.gov/initiatives/financial-stability/programs/Pages/default.aspx">www.treasury.gov/initiatives/financial-stability/programs/Pages/default.aspx</a>

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				the Treasury Financial Stability Programs	
CEO Memo	330	Proposed Reverse Mortgage Guidance	Outdated		
CEO Memo	332	Interagency Guidance – Transparency and Compliance for U.S. Banking Organizations Conducting Cross- Border Funds Transfers	Duplicative	OCC Bulletin 2009-36	<a href="http://www.occ.gov/news-issuances/bulletins/2009/bulletin-2009-36.html">www.occ.gov/news-issuances/bulletins/2009/bulletin-2009-36.html</a>
CEO Memo	335	2010 Annual Thrift Satisfaction Survey	Outdated		
CEO Memo	351	Guidance for Thrifts Affected by BP Oil Spill	Replaced	OCC Bulletin 2010-26	<a href="http://www.occ.gov/news-issuances/bulletins/2010/bulletin-2010-26.html">www.occ.gov/news-issuances/bulletins/2010/bulletin-2010-26.html</a>
CEO Memo	366	OTS Webinar on IRR Management Using the Net Portfolio Value Model	Outdated		
CEO Memo	368	Management Oversight of Servicing Operations	Replaced	OCC Bulletin 2011-29	<a href="http://www.occ.gov/news-issuances/bulletins/2011/bulletin-2011-29.html">www.occ.gov/news-issuances/bulletins/2011/bulletin-2011-29.html</a>
CEO Memo	374	OCC/OTS Informational Sessions	Outdated		
CEO Memo	379	Mapping Thrift Financial Report Line Items to the Call Report	Outdated		A watermarked version of the rescinded CEO Memo will continue to be available if needed for reference in the transition to the Call Report.
CEO Memo	386	Notice of Conversion from OTS Branch Office Survey (BOS) to FDIC Summary of Deposits (SOD) Effective June 30, 2011	Outdated		
CEO Memo	387	OCC Proposal to Implement Dodd- Frank Wall Street Reform and Consumer Protection Act; OTS Integration	Outdated		

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CEO Memo	391	Conversion of Quarterly Supervisory Financial Reporting Requirement to the Consolidated Reports of Condition and Income (Call Report) from the Thrift Financial Report (TFR)	Outdated		
Regulatory Bulletin	01	Regulatory Bulletin Series	Outdated		
Regulatory Bulletin	01-01c and Errata	Rescission of Bulletins and Memoranda	Outdated		
Regulatory Bulletin	34	Examiner Guidance on Wholesale Borrowings	Replaced	Comptroller's Handbook – Liquidity	<a href="http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/liquidity.html">www.occ.gov/publications/publications-by-type/comptrollers-handbook/liquidity.html</a>
Regulatory Bulletin	37-8	Compliance Oversight Examination Program	Conveyance		
Thrift Bulletin	01	Thrift Bulletin Series	Outdated		
Thrift Bulletin	01-02	Enforcement of Bulletins	Outdated		
Thrift Bulletin	82a	Third Party Arrangements	Replaced	OCC Bulletin 2001-47	<a href="http://www.occ.gov/news-issuances/bulletins/2001/bulletin-2001-47.html">www.occ.gov/news-issuances/bulletins/2001/bulletin-2001-47.html</a>