

FEDERAL RESERVE BANK OF NEW YORK

NEW YORK, N.Y. 10045-0001

AREA CODE 212-720-5000

December 27, 2005

To: The Contact at the Addressed Bank Holding Company, State Member Bank, or Foreign Banking Organization

On December 13, 2005, the Federal Reserve announced in the Federal Register that the Board of Governors had approved the Supplement to the Report of Changes in Organizational Structure (FR Y-10S). The report form, instructions, and the Federal Register Notice are available on the Federal Reserve Board's website at <http://www.federalreserve.gov/boarddocs/reportforms/default.cfm> under "Information Collections Under Review."

The FR Y-10S is comprised of two schedules. Schedule A collects information on the status of bank holding companies, foreign banking organizations, state member banks, and their subsidiaries that are required to file annual reports with the Securities and Exchange Commission pursuant to sections 13(a) or 15(d) of the Securities and Exchange Act of 1934. Schedule B collects information on the six-digit Committee on Uniform Security Identification Procedures (CUSIP) number that uniquely identifies publicly-issued securities of U.S. bank holding companies, state member banks, and certain of their subsidiaries. **Please note that foreign banking organizations and foreign-domiciled bank holding companies are not required to file Schedule B.** A summary of the reporting requirements is included in the enclosed Attachment.

Please be advised that currently the FR Y-10S data may not be submitted using FR Y-10 Online or FR Y-10F Online. The capability to report online may be incorporated into the online system in a future release.

All questions regarding these reports should be addressed to Violet Cumberbatch, Staff Director, at 212-720-5938 or violet.cumberbatch@ny.frb.org.

Sincerely,

Paula Beth Schwartzberg
Statistics Officer
Banking Structure and Support Department

Attachment

ATTACHMENT

Summary of the reporting requirements for the FR Y-10S effective December 31, 2005:

Schedule A – SEC Reporting Status (completed by bank holding companies, foreign banking organizations, state member banks, and their subsidiaries)

Part I. Requires a response to determine if the reporter or any of its subsidiaries is required to file reports with the SEC pursuant to section 13(a) or 15(d) of the Securities and Exchange Act of 1934.

Part II. If the answer to Part I is “yes,” the reporter must identify the appropriate SEC reporting status from among the following:

Entity is subject to section 13(a) or 15(d) of the Securities and Exchange Act of 1934 and section 404 of Sarbanes-Oxley Act of 2002;

Entity is subject to section 13(a) or 15(d) of the Securities and Exchange Act of 1934 but is not subject to section 404 of Sarbanes-Oxley Act of 2002; or

Entity has suspended its reporting requirements under section 13(a) or 15(d) of the Securities and Exchange Act of 1934.

Schedule B – CUSIP Numbers (completed by U.S. bank holding companies, state member banks, and certain of their subsidiaries)

Part I. Requires a response to determine if the reporter, its lower-tier U.S. BHCs, its subsidiary U.S. banks, or its largest subsidiary U.S. nonbanking company have currently active CUSIP numbers for debt or equity issuances.

Part II. If the answer to Part I is “yes,” the reporter must provide the first six digits of the nine-digit CUSIP number for debt or equity issuances for the reporter, its lower-tier U.S. BHCs, its subsidiary U.S. banks, and its largest subsidiary U.S. nonbanking company.