

[BSP MEMORANDUM, June 22, 1998]

**ACCOUNTS ON RESTRUCTURED LOANS AND GENERAL AND
SPECIFIC LOSS RESERVES INCLUDE IN THE CONSOLIDATED
STATEMENT OF CONDITION**

Please include in the Consolidated Statement of Condition (CSOC) the following accounts on Restructured Loans and general and specific loss reserves:

A. COMMERCIAL BANKS (SES I/VI Form 2A.2 — CBP 7-16-05)

1. Restructured Loans (current portion)

Account Code	Record No.
Restructured Loans	
a. Restructured Loans — Current	079
a.1. Without Uncollected Capitalized Interest	501
a.2. With Uncollected Capitalized Interest	502
b. Restructured Loans — Past Due	080
c. Restructured Loans — Items in Litigation	081
Total Restructured Loans — Gross	082
Less: Allowance for Probable Losses	083
Total Restructured Loans — Net	084

2. General and Specific Loss Reserves

Account Code	Record No.
ADDITIONAL INFORMATION	
Total Allowance for Probable Losses	460
1. 2% General Provision for Probable Loan Losses (Circular No. 164 dated April 13, 1998)	461
2. Allowance for Probable Losses on Loan Accounts and Other Risk Assets	462
2.a. Loans	463
2.b Other Risk Assets	464

The above format shall start with the report for the month of July, 1998. For restructured loans, the footnote on the last page of the monthly profflist to the CSOC as required under Memorandum to All Commercial Banks dated January 22, 1998, shall be deleted.