

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FOCUS REPORT PART IIC INSTRUCTIONS

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GENERAL INSTRUCTIONS

FOCUS Report Part IIC (“Part IIC”) is a report of the U.S. Securities and Exchange Commission (“Commission”) that is required to be filed by the following:

- Firms that are regulated by a prudential regulator, and also registered with the Commission as a security-based swap dealer (“bank SBSB”)
- Firms that are regulated by a prudential regulator, and also registered with the Commission as a major security-based swap participant (“bank MSBSP”).

The instructions issued from time to time must be used in preparing Part IIC and are considered an integral part of this report. **Filing Requirements**

Part IIC must be filed within 30 calendar days after the end of the calendar quarter in accordance with 17 CFR 240.18a-7.

Part IIC must be filed with the Commission or its designee. The name of the SBSB or MSBSP and the report’s effective date must be repeated on each sheet of the report submitted. If no response is made to a line item or subdivision of a line item, it constitutes a representation that the SBSB or MSBSP has nothing to report.

Currency

Foreign currency may be expressed in terms of U.S. dollars at the rate of exchange as of the report’s effective date and, where carried in conjunction with the U.S. dollar, balances for the same accountholder may be consolidated with U.S. dollar balances and the gross or net position reported in its proper classification, provided the foreign currency is not subject to any restriction as to conversion.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Rounding

As a general rule, money amounts should be expressed in whole dollars. No valuation should be used which is higher than the actual valuation; for example, for \$170,000.85, use \$170,000 but not \$170,001. However, for *any or all short valuations*, round up the valuation to the nearest dollar; for example, for \$180,000.17, use \$180,001 but not \$180,000.

Definitions

“Prudential regulator” is defined in section 3 of the Securities Exchange Act of 1934 (“Exchange Act”).

“Mixed swap” is defined in section 3(a)(68)(D) of the Exchange Act.

“Security-based swap” is defined in section 3(a)(68) of the Exchange Act.

“Security-based swap customer” is defined in 17 CFR 240.18a-4.

“Swap” is defined in section 3(a)(69) of the Exchange Act.

SPECIFIC INSTRUCTIONS

Cover Page

The cover page must be completed in its entirety. If a line does not apply, the firm should write “None” or “N/A” on the line, as applicable.

- 13 Name of reporting entity. Provide the name of the firm filing Part IIC, as it is registered with the Commission. Do not use DBAs or divisional names. Do not abbreviate.
- 20-23, 12763 Address of principal place of business. Provide the physical address (not a post office box) of the firm’s principal place of business.
- 30 Name of person to contact in regard to this report. The identified person need not be an officer or partner of the firm, but should be a person who can answer any questions concerning this report.
- 31 (Area code) Telephone no. Provide the direct telephone number of the contact person whose name appears on Line Item 30.
- 32, 34, 36, 38 Name(s) of subsidiaries or affiliates consolidated in this report. Provide the name of the subsidiaries or affiliate firms whose financial and operational data are combined in Part IIC with that of the firm filing Part IIC.
- 33, 35, 37, 39 Official use. This item is for use by regulatory staff only (leave blank).

BALANCE SHEET (INFORMATION AS REPORTED ON FFIEC FORM 031 – SCHEDULE RC)

This section must be prepared by bank SBSDBs and bank MSBSPs.

Notwithstanding the General Instructions above, this section should be prepared in accordance with the instructions accompanying FFIEC Form 031 (“FFIEC Instructions”), including “Schedule RC – Balance Sheet.” Thus, dollar amounts should be reported in thousands.

REGULATORY CAPITAL (INFORMATION AS REPORTED ON FFIEC FORM 031 – SCHEDULE RC-R)

This section must be prepared by bank SBSDBs and bank MSBSPs.

Notwithstanding the General Instructions above, this section should be prepared in accordance with the FFIEC Instructions, including “Schedule RC-R – Regulatory Capital.” Thus, dollar amounts should be reported in thousands.

Note that the line numbers on this section and Schedule RC-R do not match, so firms should refer to the line item numbers (appended with the letter “b” in Part IIC) when matching Schedule RC-R’s instructions with this section.

INCOME STATEMENT (INFORMATION AS REPORTED ON FFIEC FORM 031 – SCHEDULE RI)

This section must be prepared by bank SBSDs and bank MSBSPs.

Notwithstanding the General Instructions above, this section should be prepared in accordance with the FFIEC Instructions, including “Schedule RI – Income Statement.” Thus, dollar amounts should be reported in thousands.

Note that the line numbers on this section and Schedule RI do not match, so firms should refer to the line item numbers (appended with the letter “b” in Part IIC) when matching Schedule RI’s instructions with this section.

COMPUTATION FOR DETERMINATION OF SECURITY-BASED SWAP CUSTOMER RESERVE REQUIREMENTS

This section must be prepared by bank SBSDs. Bank SBSDs that are exempt from 17 CFR 240.18a-4 are not required to complete this section. See also the notes accompanying 17 CFR 240.18a-4a.

POSSESSION OR CONTROL FOR SECURITY-BASED SWAP CUSTOMERS

This section must be prepared by bank SBSDs. Bank SBSDs that are exempt from 17 CFR 240.18a-4 are not required to complete this section. This calculation under 17 CFR 240.18a-4a should be limited to security-based swap accounts.

SCHEDULE 1 – AGGREGATE SECURITY-BASED SWAP AND SWAP POSITIONS

This schedule must be prepared by bank SBSDs and bank MSBSPs.

For the applicable security-based swap, mixed swap, or swap, report the quarter-end gross replacement value for cleared and non-cleared receivables in the long/bought column, and report the quarter-end gross replacement value for cleared and non-cleared payables in the short/sold column. Report the total on the “Total” row.