

The guidance attached to this bulletin continues to apply to federal savings associations.

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# BANKING ISSUANCES

Comptroller of the Currency  
Administrator of National Banks

Type: Banking Bulletin

Subject: Interagency Definition of Special  
Mention Assets

TO: Chief Executive Officers of All National Banks, Federal Branches and Agencies, Deputy Comptrollers (Districts), District Administrators, Directors and all Examining Personnel

Attached is a copy of the Interagency Statement on the Supervisory Definition of Special Mention Assets issued by the Office of the Comptroller of the Currency, the Federal Deposit Insurance Corporation, the Board of Governors of the Federal Reserve System, and the Office of Thrift Supervision.

This definition replaces the OCC supervisory definition of Other Assets Especially Mentioned. Examiners should use this definition in preparing comments in reports of examination and other supervisory management information systems.

Examiners should begin using the definition immediately.

Originating Office: For guidance on applying this definition, contact the Office of the Chief National Bank Examiner in Washington, D.C. (202) 874-5170.

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## Related Links

- [Interagency Statement](#)