

Department of the Treasury

## Thrift Bulletin

**TB 86**Handbook: **Holding Companies Handbook****Section 800 - Monitoring**Subject: **H-(b)11 Annual/Current Report****H-(b)11 Annual/Current Report**

**Summary:** This Thrift Bulletin transmits the updated H-(b)11 Annual/Current Report. Section 10(b)(2) of the Home Owners' Loan Act, as amended, and 12 C.F.R. Section 584.1(a) require each savings and loan holding company ("you") to file Annual and Current Reports. The OTS uses this information to monitor whether you have complied with applicable statutes, regulations, and conditions. The updated Report expands the information collection, clarifies certain reporting requirements, and provides information about filing procedures. We provide a summary of changes to the Report and information about filing procedures below.

**For Further Information Contact:** Your OTS Regional Office or the Corporate and International Activities Division of the OTS, Washington, DC. You may access this bulletin and the H-(b)11 Annual/Current Report at our web site: [www.ots.treas.gov](http://www.ots.treas.gov).

**ELECTRONIC FILING**

In order to facilitate the filing process, the OTS has implemented electronic filing procedures for the H-(b)11 Annual/Current Report. Instructions for electronic filing are available on the OTS web site at [www.ots.treas.gov/?p=HoldingCompanies](http://www.ots.treas.gov/?p=HoldingCompanies).

**SUMMARY OF CHANGES**

OTS is issuing the revised H-(b)11 Report to expand the information that is collected and to clarify certain reporting requirements. A summary of the changes is provided below.

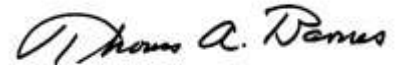
- The Report specifies the filing of copies of reports on any company in the structure provided by Nationally Recognized Statistical Rating Organizations or Securities Analysts.
- The Report adds the requirement that you provide supplemental information for questions on Schedule HC of the Thrift Financial Report.
- The Report instructions clarify that all savings and loan holding companies, including shell holding companies, must file financial statements.
- The Report instructions clarify that you are not required to have quarterly financial statements audited. Fiscal year-end financial statements must be audited.

## Thrift Bulletin 86

---

- A non-public holding company with assets of \$500 million or more may, with the prior approval of the Regional Office, file the audited financial statements required by the H-(b)11 Annual Report within 120 days after the end of the fiscal year. The remainder of the H-(b)11 must be filed within 90 days of the end of the fiscal year.
- If you are a multi-tier holding company and file a combined report, the names and holding company docket numbers for each holding company included in the combined report should be listed on the cover page. In addition, each holding company should execute a separate certification.

Link: [H-\(b\)11 Annual/Current Report](#)



—*Thomas A. Barnes*  
**Deputy Director**  
**Examinations, Supervision, and Consumer Protection**