



RESCINDED

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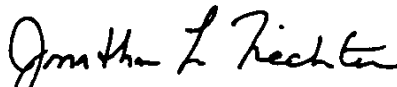
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Attached is a final rule regarding tangible assets may be included in capital. Two types of intangible assets qualify with certain limitations: purchased mortgage servicing rights (PMSRs) and purchased credit card relationships (PCCRs).

Such assets may be included in the aggregate in core capital calculations up to an amount equal to 50 percent of core capital, provided that PCCRs may not exceed a sublimit of 25 percent of core capital.

Under section 475 of the Federal Deposit Insurance Corporation Act of 1991, which requires the OTS and other federal banking regulators to limit the amount of PMSRs that insured depository institutions may include in capital.

The final rule was published in the February 2, 1994, edition of the *Federal Register*, Vol. 59, No. 22, pp. 4785-4789.


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Attachment