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.


Donald G. Coonley
Chief National Bank Examiner

Related Links

- Interagency Statement