

From: <Saved by Windows Internet Explorer 7>  
Subject: Electronic Code of Federal Regulations:  
Date: Tue, 27 May 2008 16:09:22 -0400  
MIME-Version: 1.0  
Content-Type: multipart/related;  
    type="text/html";  
    boundary="-----\_NextPart\_000\_0029\_01C8C014.06A9F660"  
X-MimeOLE: Produced By Microsoft MimeOLE V6.00.2900.3198

This is a multi-part message in MIME format.

-----\_NextPart\_000\_0029\_01C8C014.06A9F660  
Content-Type: text/html;  
    charset="iso-8859-1"  
Content-Transfer-Encoding: quoted-printable  
Content-Location: http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?  
c=ecfr&sid=222006f59680a7ccac3573ed9812a473&rgn=div8&view=text&node=12:5.0.1.1.3  
2.0.42.1&idno=12

```
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.0 Transitional//EN">
<HTML><HEAD><TITLE>Electronic Code of Federal Regulations:</TITLE>
<META http-equiv=3DContent-Type content=3D"text/html; =
charset=3Diso-8859-1"><!-- InstanceBegin =
template=3D"/Templates/NEW_ecfr.dwt" codeOutsideHTMLIsLocked=3D"false" =
--><!-- #BeginEditable "doctitle" --><!-- #EndEditable -->
<META content=3D"text/html; charset=3Diso-8859-1" =
HTTP=3D'equiv=3D"Content-Type"'><LINK=20
href=3D"http://ecfr.gpoaccess.gov/e/ecfr/styles/styles.css" =
type=3Dtext/css=20
rel=3Dstylesheet><LINK media=3Dprint=20
href=3D"http://ecfr.gpoaccess.gov/e/ecfr/styles/print.css" =
type=3Dtext/css=20
rel=3Dstylesheet><!-- InstanceBeginEditable name=3D"head" --><!-- =
InstanceEndEditable -->
<STYLE>.white {
    PADDING-RIGHT: 0px; PADDING-LEFT: 0px; PADDING-BOTTOM: 0px; MARGIN: =
0px; COLOR: #ffffff; PADDING-TOP: 0px
}
</STYLE>

<SCRIPT>
<!-- Cloak code
function leapto(form)
{
var site=3Dform.dest.selectedIndex;

if (site>=3D1)

{ location=3Dform.dest.options[site].value; }

}
// Decloak -->
</SCRIPT>
<NOSCRIPT>
<META content=3D"MSHTML 6.00.6000.16640" name=3DGENERATOR></HEAD>
<BODY leftMargin=3D0 topMargin=3D0><A=20
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=
222006f59680a7ccac3573ed9812a473&rgn=3Ddiv8&view=3Dtext&node=3D=
12:5.0.1.1.32.0.42.1&idno=3D12#content"><IMG=20
alt=3D"Skip to content." =
src=3D"http://www.gpoaccess.gov/images/spacer.gif"=20
border=3D0></A><A=20
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=
222006f59680a7ccac3573ed9812a473&rgn=3Ddiv8&view=3Dtext&node=3D=
```

12:5.0.1.1.32.0.42.1&idno=3D12#links"><IMG=20  
alt=3D"Skip to side navigation." =  
src=3D"http://www.gpoaccess.gov/images/spacer.gif"=20  
border=3D0></A> Quick Navigation:=20  
<UL>  
<LI><A href=3D"http://www.gpoaccess.gov/topics/index.html" =  
SELECTED>Resources by=20  
Topic</A>=20  
<LI><A href=3D"http://www.gpoaccess.gov/topics/business.html">Business =  
&=20  
Economy</A>=20  
<LI><A =  
href=3D"http://www.gpoaccess.gov/topics/education.html">Education</A>=20  
<LI><A =  
href=3D"http://www.gpoaccess.gov/topics/environment.html">Environment</A>=  
=20  
  
<LI><A href=3D"http://www.gpoaccess.gov/topics/food.html">Food & =  
Drugs</A>=20  
<LI><A href=3D"http://www.gpoaccess.gov/topics/grants.html">Grants =  
&=20  
Awards</A>=20  
<LI><A href=3D"http://www.gpoaccess.gov/topics/health.html">Health =  
&=20  
Safety</A>=20  
<LI><A href=3D"http://www.gpoaccess.gov/topics/military.html">Military =  
&=20  
Security</A>=20  
<LI><A href=3D"http://www.gpoaccess.gov/topics/science.html">Science =  
&=20  
&=20  
Technology</A>=20  
<LI><A href=3D"http://www.gpoaccess.gov/topics/programs.html">Social=20  
Programs</A>=20  
<LI><A=20  
=  
href=3D"http://www.gpoaccess.gov/topics/transportation.html">Transportati=  
on</A>=20  
</LI></UL></NOSCRIPT><!-- Beginning of top navigation. Do not modify. =  
-->  
<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D"100%" border=3D0>  
<TBODY>  
<TR id=3Dtopnav><A=20  
=  
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=  
222006f59680a7ccac3573ed9812a473&rgn=3Ddiv8&view=3Dtext&node=3D=  
12:5.0.1.1.32.0.42.1&idno=3D12#content"><IMG=20  
alt=3D"Skip to content." =  
src=3D"http://www.gpoaccess.gov/images/spacer.gif"=20  
border=3D0></A><A=20  
=  
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=  
222006f59680a7ccac3573ed9812a473&rgn=3Ddiv8&view=3Dtext&node=3D=  
12:5.0.1.1.32.0.42.1&idno=3D12#links"><IMG=20  
alt=3D"Skip to side navigation."=20  
src=3D"http://www.gpoaccess.gov/images/spacer.gif" =  
border=3D0></A></TR>  
<TR>  
<TD id=3Dtopnav background=3Dhttp://www.gpoaccess.gov/images/bg.gif=20  
bgColor=3D#333399>  
<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D700 border=3D0>  
<TBODY>  
<TR>  
<TD vAlign=3Dbottom bgColor=3D#ffffff rowSpan=3D2><A=20  
href=3D"http://www.gpoaccess.gov/"><IMG height=3D69=20

```
alt=3D"GPO Access Home Page."=20
src=3D"http://www.gpoaccess.gov/images/nav_01.gif" =
width=3D132=20
border=3D0></A></TD>
<TD>
<TABLE height=3D38 cellSpacing=3D0 cellPadding=3D2 =
width=3D568 border=3D0>
<TBODY>
<TR>
<FORM name=3DquickNav>
<TD vAlign=3Dbottom align=3Dleft bgColor=3D#ffffff =
colSpan=3D2=20
height=3D3><DIV align=3Dright><LABEL class=3Dwhite=20
for=3Dlabel_for_menu>Quick Navigation:</LABEL> <SELECT =
id=3Dlabel_for_menu=20
style=3D"FONT-SIZE: 9pt; MARGIN: 0px; WIDTH: 145px; =
FONT-FAMILY: Arial, Helvetica, sans-serif"=20
size=3D1 name=3DquickNavBar> <OPTION=20
value=3Dhttp://www.gpoaccess.gov/topics/index.html=20
selected>Resources by Topic</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/business.html>Business=20
&amp; Economy</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/education.html>Education</OPTION>=
=20
<OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/environment.html>Environment</OPT=
ION>=20
<OPTION =
value=3Dhttp://www.gpoaccess.gov/topics/food.html>Food=20
&amp; Drugs</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/grants.html>Grants=20
&amp; Awards</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/health.html>Health=20
&amp; Safety</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/military.html>Military=20
&amp; Security</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/science.html>Science=20
&amp; Technology</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/programs.html>Social=20
Programs</OPTION> <OPTION=20
=
value=3Dhttp://www.gpoaccess.gov/topics/transportation.html>Transportatio=
n</OPTION></SELECT>=20
<A title=3D"Jump to selected topic."=20
=
href=3D"javascript:location=3Ddocument.quickNav.quickNavBar.options[docum=
ent.quickNav.quickNavBar.selectedIndex].value"><IMG=20
alt=3D"Jump to selected topic." hspace=3D0=20
src=3D"http://www.gpoaccess.gov/images/go.gif" =
align=3DabsBottom=20
border=3D0 VALUE=3D""></A></DIV></TD></FORM><A =
name=3Dsearch></A>
<FORM name=3Dquery=20
action=3Dhttp://www.firstgov.gov/fgsearch/index.jsp>
<TD vAlign=3Dbottom align=3Dmiddle width=3D70 =
```

```
bgColor=#ffffff>
<DIV class=search align=right><LABEL =
for=xmw0>Site=
Search:</LABEL> <BR><A=
=
href="http://www.gpoaccess.gov/advancedsearch.html"><SPAN=
class=search>advanced</SPAN></A></DIV></TD>
<TD vAlign=bottom align=left width=151 =
bgColor=#ffffff>
<DIV align=right><INPUT id=xmw0=
style="FONT-SIZE: 9pt; MARGIN: 0px; WIDTH: 110px; =
FONT-FAMILY: Arial, Helvetica, sans-serif">
maxLength=50 align=absMiddle name=xmw0> <INPUT=
onkeypress=document.query.submit();=
onclick=document.query.submit(); type=Image=
alt="Submit Search"=
src="http://www.gpoaccess.gov/images/go.gif" =
align=absMiddle=
border=0> <INPUT type=hidden value=0010 =
name=adv> <INPUT=
type=hidden value=10 name=nr> <INPUT =
type=hidden value=www=
name=db> <INPUT type=hidden value=0 name=fr> =
<INPUT=
type=hidden value=all name=mt0> <INPUT =
type=hidden=
value=should name=ms0> <INPUT type=hidden =
value=detailed=
name=de> <INPUT type=hidden value=domain =
name=pl> <INPUT=
type=hidden value="gpoaccess.gov, gpo.gov" =
name=domain>=
</DIV></TD></FORM></TR></TBODY></TABLE></TD></TR>
<TR>
<TD><IMG height=44 alt="Navigation Bar"=
src="http://www.gpoaccess.gov/images/nav_03.gif" =
width=568=
useMap=#Map =
border=0></TD></TR></TBODY></TABLE></TD></TR></TBODY></TABLE><MAP=
name=Map><AREA shape=POLY alt=About. =
coords=588,3,661,3,644,24,571,23=
href="http://www.gpoaccess.gov/about/index.html"><AREA shape=POLY =
alt=Help.=
coords=509,3,583,3,565,24,493,23=
href="http://www.gpoaccess.gov/help/index.html"><AREA=
title="A-Z Resource List." shape=RECT alt="A-Z Resource List."=
coords=1,29,151,54 =
href="http://www.gpoaccess.gov/databases.html"><AREA=
title="Locate a Federal Depository Library." shape=RECT=
alt="Locate a Federal Depository Library." coords=155,30,415,54=
href="http://www.gpoaccess.gov/libraries.html"><AREA title="Buy =
Publications."=
shape=RECT alt="Buy Publications." coords=419,28,555,54=
href="http://bookstore.gpo.gov/"><AREA title=Legislative. =
shape=RECT=
alt=Legislative. coords=0,1,144,26=
href="http://www.gpoaccess.gov/legislative.html"><AREA =
title=Executive.=
shape=RECT alt=Executive. coords=149,1,279,25=
href="http://www.gpoaccess.gov/executive.html"><AREA =
title=Judicial.=
shape=RECT alt=Judicial. coords=284,1,388,26=
href="http://www.gpoaccess.gov/judicial.html"></MAP><!--End of top =
navigation. -->
```

```

<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D700 border=3D0>
  <TBODY>
    <TR>
      <TD id=3Dleftnav vAlign=3Dtop width=3D5 bgColor=3D#333399><IMG =
alt=3D" "=20
      src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/spacer.gif" =
width=3D5></TD>
      <TD id=3Dleftnav vAlign=3Dtop width=3D135 bgColor=3D#333399>
        <DIV align=3Dcenter><A name=3Dlinks></A><IMG height=3D122=20
alt=3D"National Archives and Records Administration logo."=20
src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/narablue.gif" =
width=3D120>=20
        </DIV><!-- #BeginLibraryItem "/library/leftnav.lbi" -->
        <TABLE cellSpacing=3D0 cellPadding=3D0 width=3D137 =
bgColor=3D#ffffff border=3D0>
          <TBODY>
            <TR vAlign=3Dtop align=3Dleft>
              <TD colSpan=3D2 height=3D12>
                <DIV align=3Dcenter><IMG height=3D16 alt=3D"Database =
Features."=20
                =
src=3D"http://ecfr.gpoaccess.gov/images/applicationfeatures.gif"=20
width=3D137></DIV></TD></TR>
              <TR vAlign=3Dtop align=3Dleft>
                <TD colSpan=3D2 height=3D5><IMG height=3D5 alt=3D" "=20
                =
src=3D"http://ecfr.gpoaccess.gov/images/spacer.gif"></TD></TR>
              <TR vAlign=3Dtop align=3Dleft>
                <TD class=3Dside width=3D13 height=3D2>
                  <DIV align=3Dcenter>=95</DIV></TD>
                <TD class=3Dside height=3D20><A=20
                =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3D%2Findex.tpl">Browse</A></TD><=
/TR>
              <TR vAlign=3Dtop align=3Dleft>
                <TD class=3Dside height=3D2>
                  <DIV align=3Dcenter>=95</DIV></TD>
                <TD class=3Dside height=3D20><A=20
                =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;page=3Dsimple">Simple=20
Search </A></TD></TR>
              <TR vAlign=3Dtop align=3Dleft>
                <TD class=3Dside height=3D19>
                  <DIV align=3Dcenter>=95</DIV></TD>
                <TD class=3Dside height=3D19><FONT face=3D"Arial, Helvetica, =
sans-serif"=20
color=3D#000011>Advanced Search </FONT></TD></TR>
              <TR vAlign=3Dtop align=3Dleft>
                <TD class=3Dside height=3D2>
                  <DIV align=3Dcenter></DIV></TD>
                <TD class=3Dside height=3D20>*<A=20
                =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;page=3Dboolean">=20
Boolean</A></TD></TR>
              <TR align=3Dmiddle>
                <TD height=3D20>&nbsp;</TD>
                <TD class=3Dside align=3Dleft>*<A=20
                =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;page=3Dproximity">Proximity</A></TD>=
</TR>

```

```
<TR vAlign=3Dtop align=3Dleft>
  <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
  <TD class=3Dside height=3D20><A=20
    =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;page=3Dhistory">Search=20
  History</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3Dsearch.tpl">Search=20
    Tips</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3Dcorrectionspage.tpl">Correctio=
ns</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20>
      <P><A=20
        =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3Dupdate.tpl">Latest=20
      Updates</A></P></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3Dabout.tpl">User=20
      Info</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3Dfaq.tpl">FAQs</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3D%2Fagencylist.tpl">Agency=20
      List</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3D222006f59680a=
7ccac3573ed9812a473&amp;c=3Decfr&amp;tpl=3D%2Findex.tpl">e-CFR=20
      Main Page</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD colspan=3D2 height=3D2><IMG height=3D16 alt=3D" "=20
      src=3D"http://ecfr.gpoaccess.gov/images/bottom.gif"=20
width=3D137></TD></TR></TBODY></TABLE>
```

```

<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D137 =
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<TBODY>
<TR vAlign=3Dtop align=3Dleft>
<TD colspan=3D2 height=3D12>
<DIV align=3Dcenter><IMG height=3D16 alt=3D"Related =
Resources"=20
src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/related.gif"=20
width=3D137></DIV></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD colspan=3D2 height=3D5><IMG height=3D5 alt=3D" "=20
=
src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/spacer.gif"></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD class=3Dside width=3D13 height=3D2>
<DIV align=3Dcenter>=95</DIV></TD>
<TD class=3Dside height=3D35><A=20
href=3D"http://www.gpoaccess.gov/cfr/index.html">Code of =
Federal=20
Regulations</A></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD class=3Dside height=3D2>
<DIV align=3Dcenter>=95</DIV></TD>
<TD class=3Dside height=3D20><A=20
href=3D"http://www.gpoaccess.gov/fr/index.html">Federal=20
Register</A></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD class=3Dside height=3D2>
<DIV align=3Dcenter>=95</DIV></TD>
<TD class=3Dside height=3D35><A=20
href=3D"http://www.gpoaccess.gov/lssa/index.html">List of=20
CFR<BR>Sections Affected</A></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD class=3Dside height=3D2>
<DIV align=3Dcenter>=95</DIV></TD>
<TD class=3Dside width=3D132 height=3D20><A=20
=
href=3D"http://www.regulations.gov/">Regulations.gov</A></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD class=3Dside height=3D2>
<DIV align=3Dcenter>=95</DIV></TD>
<TD class=3Dside width=3D132 height=3D20><A=20
href=3D"http://www.gpoaccess.gov/ua/index.html">Unified=20
Agenda</A></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD class=3Dside height=3D2>
<DIV align=3Dcenter>=95</DIV></TD>
<TD class=3Dside width=3D132 height=3D20><A=20
href=3D"http://www.gpoaccess.gov/nara/index.html">All NARA=20
Publications</A></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
<TD colspan=3D2 height=3D2><IMG height=3D16 alt=3D" "=20
src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/bottom.gif"=20
width=3D137></TD></TR></TBODY></TABLE>
<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D137 =
bgColor=3D#ffffff border=3D0>
<TBODY>
<TR vAlign=3Dtop align=3Dleft>
<TD colspan=3D3 height=3D12>
<DIV align=3Dleft><IMG height=3D16 alt=3D"About Government." =
src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/learn.gif"=20
width=3D137></DIV></TD></TR>
<TR vAlign=3Dtop align=3Dleft>

```

```
<TD colSpan=3D3 height=3D5><IMG height=3D5 alt=3D" "=20
  src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/spacer.gif"=20
width=3D1></TD></TR>
<TR vAlign=3Dtop align=3Dleft>
  <TD width=3D52 height=3D10>
    <DIV align=3Dleft><A href=3D"http://bensguide.gpo.gov/"><IMG =
height=3D52=20
  alt=3D"Ben's Guide Logo." hspace=3D2=20
  src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/ben2.gif" =
width=3D48=20
  border=3D0></A></DIV></TD>
  <TD class=3Dside width=3D85 height=3D10>
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Office of=20  
Thrift Supervision (OTS) pursuant to section 4(b) and 4(c) of the =  
Home=20  
Owners' Loan Act (HOLA). It applies to all savings associations =  
regulated=20  
by the OTS.</P>  
<P>(b) <I>Records and reports=97general=97 </I>(1) <I>Records. =  
</I>Each=20  
savings association and its affiliates shall maintain accurate and =  
  
complete records of all business transactions. Such records shall =  
support=20  
and be readily reconcilable to any regulatory reports submitted to =  
the OTS=20  
and financial reports prepared in accordance with GAAP. The =  
records shall=20  
be maintained in the United States and be readily accessible for=20  
examination and other supervisory purposes within 5 business days =  
upon=20  
request by the OTS, at a location acceptable to the OTS.</P>  
<P>(2) <I>Reports. </I>For purposes of examination by and =  
regulatory=20  
reports to the OTS and compliance with this chapter, all savings=20  
associations shall use such forms and follow such regulatory =  
reporting=20  
requirements as the OTS may require by regulation or =  
otherwise.</P>  
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C9M8BUUwg746TUp4AkWoBhGQCaJkLdeczVLbRaP5Rkesrqf0gVwU0Q8c0WL4TeC0yuJcURbVi3iZ  
B+RcTjzEw3kIS7C0x0/M0YzSSEEMJYhkSIj0nR3Nyy0xyLv8gFAwhCjYAnRoA0SgA2HQyxYhSC2J  
ly2RCx5oAzBYBCKoABRAyXjxmTHIBAPAOyLIgkFYBFUgg/8aaBb845I lqIMD6IGJcANZUNMyQID8  
PE3/PIMCGMwUWMUL3dA09cEevMAGZEoSHdEPLFERQFGqNJLdaFFKrdS5UM55cM5MzdSvLEvgKcuE  
3FFI3FFSZUHLVEiy/NQOCIVE8AMVKEgAGARc8AN50Ev1I0grjZM0CAULWAQ86IQCaIaSLEku+ANo  
+AMYaQnrqANvYIMCgIFz2AYimIMwWl8wBYBQCIM6YARndYHXGoJF8IQ8AAadjGMaiIVQ0PdTcPEPf  
JdESbdRfHNTfDE5LjRFFGMacXmZ83Vd97Vd+/Vd/DVIAHVlBLViCPViDTViEXdhLZMFIKIZw4NQZ  
3dRSVEj/sKzRGk2HPGzIU/2d3wnP70xiA4GeP0ghAIierQIDcNAMI lCFPCW2+XCDSLAgLuCCIZhw  
l4iTSBgCKbgfTjCAEogYoY2YiYgEIHDX07iESliCMcADA1gHmQiZD3CDls2DcAAAIeCCTLIeFMyCD  
+7TQDUVGDYXK3NRNRmVUeP0BtV1btm3brioGfPwGZWRyulVYU61bVl1bvcVbL9AIXIieEQfiET9gF  
wSvCWt1cxV1cxm1cx31cyI1cyZ1cy0VcwxVcUGCFJSchiZ3Rr0wfeZjEgG3dGw1di9VY6AxP  
083D50yAaSiCPSiGLzAGYnAHbpDSYNdaP0Barj2DQyia/3cAAKohlDP4WRuIL28ixWXAm5uUCDcQ  
hTw4g04wABgAgEw4A2qobvxbBiFw3jfIA1/IBFEIAjjoBUcogEVb3qKsLh98ygv80ErtwKSE10Yd  
0VGABVfIX/3d3/31hmxlBcs93ModYAIuYAM+YMr1A41YhUZIBgd+YAi0YameYAQuYAU+YAZ0YA3e  
YA7u4AdGg2RAAxEe4VYohWMQB8/d1M+dRDz0VNZdXdJ9TrGU2PQBAB/YBFuQhzmCwz8ohmuwqB0u  
yLn5Sxghgi4o3j4oAGcomng5GltkyjADACqQBC/oA2CNBqTpgTt4gw4ommkw2SkuAk7ohDmChS7I  
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bmRHfmQMLhBJ3oh0eUNL9pRLrkpNzmR0xmRP3uRP7mRQHmVRLuVQPmVSRmVTTmVWpsqRfZyqUixm  
YOGJVeFP/coX3lROBU5dbuE00IQjiIJDGIVJ4ARMYAEKEIzGgFqXAIbGcAIrnl51GFrCqIpmBgBJ  
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Y8ToU2WBZuVVLuIBNmICPmiFTmiGVhyHjJaMiCp5nWj/iq5oi75ojM5ojd5ojqbojXllfM5n8AGf  
eSgGz11hdFiGLGZhfRZd5ER0Tt2GZiAGNpAHdvdK5gzLteL0r8Qbw1wGn6EDWziCTsgGbiia0AmG  
LuAEcWCBHvAAA0iBSeiEI7CFAjibb0qfZHF0qI6ESRhhq56B00kCoa7qAkAWZPFF3ozfeJ7jD6zn  
cMhnuZ5rus5nWB7ZT+lovd5rvu5rv95riL6ISv5rwi5swz7svgZpWnbnopJl8PnKhvi+yF6GYoDR  
klbhYkCHzK5sEVGgsRTL5/Ts0VX0UtZqL85Uk2ZeJziCMkCCRMhtMsCEqxYcc/idW0CEMmjtPUCC  
I6CD/3Awyj8wh2KIA6rW7T0g6nAIBg9gbSTYgzKwBwtixUVd67U2QGhIAHTQZ3zebu3ubn8Gnugd  
amQeb/Iub75GE02QPzVeb/Zub/d+b/i0b/meb/qub/uW78R5Q+gbWf5+5cwGH3SYXACZK8QawGAI4  
LJHFACaygP4G6kPmSva1zaFkX6iccHa9TXcW2SUY6WM43k+23cNh6REH5GLACZK8QawGAI4  
LJHFACaygP4G6kPmSva1zaFkX6iccHa9TXcW2SUY6WM43k+23cNh6REH5GLACZK8QawGAI4  
8kR951+8chCHYyt31y1nymXpAfgUyIviiKpgyoAP82UoALuxfM08fLC07h9HE5n3PcUG8h1+v0  
Vun/DvDKZi0Ih3JA70EKB8cP9fJ3XpAlV0sqj99Dr65k+esyj74KqIB7gQAHUKoDSJxJpnN073Te  
WJAgF3K6PGzgzS28k74GRtoJTFft3bnVXf5sqp/BuhBLzhtRIlyoL4IAFIABii6JJ9XRgD3bfQBDC  
yG/FqXvkt/aANnb1BgAcE3Zoj3bPA/JOUUQhP3ZlZ3aMnNaKtMoCERlpD3dx97yJkAtixW5ux+QN

8ABtL2y69IdzrEpud2+5GHd7v/cZwbH3VsJ0T5x4h3e6NAd1H/h4J3iDj0iEh3dP7ndNZ29BwbF6  
j3NffJ94ipcTBREU+yaQ4th4je/4+sb4ArmJeq94ki95kz95lE95lV95lm95l395mI95mZ95mq95  
m795nM95nd95nu95n/95oA96oR96oi96oz96pE96pV96pm96p/+NgAAA0w==

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Content-Type: image/gif

Content-Transfer-Encoding: base64

Content-Location: http://www.gpoaccess.gov/images/bg.gif

R0lGODlhGgBSAJEAMwzMzMmf///wAAACH5BAAAAAALAAAAAaAFIAAAJXLI+py+0Po5y02ouz  
3rz7D4biSJbmiabqyrbuC8cJQNf2jef6zvf+DwwKh8Si8YhMKpfMpvMJrcLIgar1is1qt9yu9ws0  
i8fksvmMTqvX7Lb7DY/L5+UCADs=

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Content-Type: text/css;

charset="iso-8859-1"

Content-Transfer-Encoding: quoted-printable

Content-Location: http://ecfr.gpoaccess.gov/e/ecfr/styles/styles.css

```
.td {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.tr {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.h1 {
    FONT-WEIGHT: bold; FONT-SIZE: 16px; LINE-HEIGHT: 18pt; FONT-FAMILY: =
Arial, Helvetica, sans-serif; Arial:=20
}
.h2 {
    PADDING-RIGHT: 0px; PADDING-LEFT: 0px; FONT-WEIGHT: bold; FONT-SIZE: =
14px; MARGIN-BOTTOM: 0px; PADDING-BOTTOM: 0px; COLOR: #000000; =
LINE-HEIGHT: normal; PADDING-TOP: 0px; FONT-STYLE: normal; FONT-FAMILY: =
Arial, Helvetica, sans-serif
}
.h3 {
    FONT-WEIGHT: bold; FONT-SIZE: 12px; MARGIN-BOTTOM: 0px; LINE-HEIGHT: =
normal; FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.caption {
    FONT-WEIGHT: bold; FONT-SIZE: 12px; MARGIN-BOTTOM: 0px; LINE-HEIGHT: =
normal; FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.footer {
    BACKGROUND-POSITION: center 50%; FONT-SIZE: 10px; FONT-FAMILY: Arial, =
Helvetica, sans-serif; TEXT-ALIGN: center
}
.top {
    FONT-SIZE: 10px; FONT-FAMILY: Arial, Helvetica, sans-serif; TEXT-ALIGN: =
right
}
.tablespaceing {
    PADDING-RIGHT: 5px; PADDING-LEFT: 5px; PADDING-BOTTOM: 5px; =
PADDING-TOP: 10px
}
.fontsmall {
    FONT-SIZE: 11px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.navigation {
    FONT-SIZE: 10px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.invisiblelink {
    FONT-SIZE: 10px; COLOR: #ffffff; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-DECORATION: none
}
```

```

}
A.menubar:link {
    COLOR: blue
}
A.menubar:visited {
    COLOR: purple
}
A.menubar:hover {
    COLOR: #cc3333
}
A.menubar:active {
    COLOR: purple
}
.toplogo {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; MARGIN-BOTTOM: 0px; LINE-HEIGHT: =
normal; FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.search {
    FONT-SIZE: 10px; CLIP: ; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.side {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.subparagraph {
    FONT-WEIGHT: normal; FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TOP: -5px
}
.head {
    FONT-WEIGHT: bolder; FONT-SIZE: 18px; FONT-FAMILY: Arial, Helvetica, =
sans-serif
}
.recentupdateslink {
    FONT-WEIGHT: bolder; FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.updatetitle {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; COLOR: #ff0000; TEXT-INDENT: 5pt; =
FONT-FAMILY: Arial, Helvetica, sans-serif; TEXT-ALIGN: left
}
.updatebodytest {
    BACKGROUND-POSITION: left 50%; FONT-WEIGHT: normal; FONT-SIZE: 12px; =
FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif; =
TEXT-ALIGN: left; FONT-VARIANT: normal
}
.updatebold {
    BACKGROUND-POSITION: left 50%; FONT-WEIGHT: bold; FONT-SIZE: 12px; =
FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif; =
TEXT-ALIGN: left
}
.body {
    COLOR: #000000; FONT-FAMILY: Arial, sans-serif; BACKGROUND-COLOR: =
#ffffff
}
.a {
    TEXT-DECORATION: underline
}
.a:link {
    COLOR: blue; BACKGROUND-COLOR: #ffffff
}
.a:visited {
    COLOR: red; BACKGROUND-COLOR: #ffffff
}
.a:active {
    COLOR: #ff0000; BACKGROUND-COLOR: #ffffff
}

```

```

}
.p {
    FONT-WEIGHT: normal; WIDTH: 474px; BACKGROUND-REPEAT: no-repeat; =
FONT-FAMILY: Arial, sans-serif; TEXT-ALIGN: center
}
.title {
    FONT-WEIGHT: bold; FONT-SIZE: 20px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.subtitle {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.mainheader {
    FONT-WEIGHT: bold; FONT-SIZE: 130%
}
.chapter {
    FONT-WEIGHT: bold; FONT-SIZE: 16px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.subchapter {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.part {
    FONT-WEIGHT: bold; FONT-SIZE: 100%
}
.subpart {
    FONT-SIZE: 90%; COLOR: blue; BACKGROUND-COLOR: #ffffff
}
.nopart {
    COLOR: green; BACKGROUND-COLOR: #ffffff
}
.reserved {
    COLOR: red; BACKGROUND-COLOR: #ffffff
}
.menu {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.hilite {
    FONT-WEIGHT: bold; COLOR: #cc0000
}

```

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Content-Type: text/css;

charset="iso-8859-1"

Content-Transfer-Encoding: 7bit

Content-Location: http://ecfr.gpoaccess.gov/e/ecfr/styles/print.css

```

#topnav {
    DISPLAY: none
}
#leftnav {
    DISPLAY: none
}
.tablespaceing {
    PADDING-LEFT: 0px
}

```

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