

significant investments in the common stock of unconsolidated financial institutions			certain specified common equity deduction thresholds
The portion of a CEIO that does not constitute an after-tax-gain-on-sale	Dollar-for-dollar capital requirement for amounts not deducted based on a concentration limit	Subject to a 1250 percent risk weight	

¹ Banking organizations should be aware that their leverage ratio requirements would be affected by the new definition of tier 1 capital under this proposal. See section 4 of this addendum on the definition of capital.

² With prior approval of the primary federal supervisor, the banking organization may reduce the amount to be deducted by the amount of assets of the defined benefit pension fund to which it has unrestricted and unfettered access, provided that the banking organization includes such assets in its risk-weighted assets as if the banking organization held them directly. For this purpose, unrestricted and unfettered access means that the excess assets of the defined pension fund would be available to protect depositors or creditors of the banking organization in a receivership, insolvency, liquidation, or similar proceeding.

³ The deferred tax liabilities for this deduction exclude those deferred tax liabilities that have already been netted against DTAs.

⁴ An instrument is held reciprocally if the instrument is held pursuant to a formal or informal arrangement to swap, exchange, or otherwise intend to hold each other's capital instruments.

⁵ With prior written approval of the primary federal supervisor for the period of time stipulated by the primary federal supervisor, a banking organization would not be required to deduct exposure to the capital instruments of unconsolidated financial institutions if the investment is made in connection with the banking organization providing financial support to a financial institution in distress.