DATE: December 18, 2006

SUBJECT: Agencies announce interim decision on impact of FAS 158 on regulatory capital.

HIGHLIGHTS: The federal bank and thrift regulatory agencies announced Thursday an interim decision that the Statement of Financial Accounting Standards No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans* (FAS 158), will not affect banking organizations' regulatory capital.

DOCUMENT LOCATION: http://www.federalreserve.gov/boarddocs/press/bcreg/2006/20061214/default.htm

FURTHER INFORMATION:

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