

Transmittal



RESCINDED

Number: 50

The rescission of this Transmittal Letter does not address the status of the conveyed document. To determine the status of the conveyed document, please check with the original issuer of the document.

Attached is a final rule that makes a number of technical capital and capital-related amendments to the OTS's regulations. The final rule clarifies and removes obsolete or incorrect references to the OTS's interim final rule setting minimum regulatory capital requirements for savings associations.

The OTS also corrects citation errors and adds language clarifying the regulations contained in 12 C.F.R. Part 567

and the capital distribution regulation appearing at 12 C.F.R. § 563.134. The final rule also clarifies the treatment of sales with recourse and maturing capital instruments for purposes of the capital regulations and removes the accounting provisions for deferred loan losses.

The final rule is published in the *Federal Register*, Vol. 57 No. 146, pp. 33432-33442.

Director
Office of Thrift Supervision

Attachment