

Subject: Bank Premises and Equipment
Date: November 29, 2016

**To: Chief Executive Officers of All National
Banks, Federal Savings Associations, and
Federal Branches of Foreign Banks; Department
and Division Heads; All Examining Personnel;
and Other Interested Parties**

Replaced-See OCC 2018-49

Description: Revised Comptroller's Handbook Booklet and Rescissions

Summary

The Office of the Comptroller of the Currency (OCC) issued today the "Bank Premises and Equipment" booklet of the *Comptroller's Handbook*. This revised booklet replaces the booklet of the same name issued in March 1990. The revised booklet also replaces the "Investment in Bank Premises" booklet of the *Comptroller's Licensing Manual* issued in December 2005 and section 252, "Fixed Assets," of the former *Office of Thrift Supervision Examination Handbook*. Section 252 was issued in 1999 and 2011.

The revised "Bank Premises and Equipment" booklet provides updated guidance to examiners assessing the risks associated with bank premises and equipment.

Note for Community Banks

This booklet applies to examinations of all national banks and federal savings associations engaged in the acquisition, management, and disposal of bank premises and equipment.

Highlights

The revised booklet

- updates statutory and regulatory citations to reflect changes since "Bank Premises and Equipment" was last published and the integration of the Office of Thrift Supervision into the OCC.
- provides revised examination procedures to guide examiners in conducting regulatory examinations.

For further information, contact the Operational Risk Policy Division at (202) 649-6550.

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Related Link

- ["Bank Premises and Equipment" \(PDF\)](#)