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The OCC is issuing this bulletin to address inquiries received from bankers and examiners on the accounting and reporting requirements for troubled debt restructurings.

**OCC: Troubled Debt Restructurings: Supervisory Guidance on**

Typical CMA exam score release dates in 2019, how long candidates expect to wait for the CMA exam results, and what to make the best use of it.

**CMA Exam Results: 2019 Score Release Dates (Plus 7 To-Dos)**

FR Y-14Q General. No questions for publication. Schedule A--Retail Q (Y140000677, General): 1. Throughout the Schedule A sub-schedules of FR Y-14Q, unpaid principal balances (UPB) are reported in several summary variables.

**The Fed - FR Y-14Q**

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