From: Marie Roberts [mailto:mroberts@westbankstrong.com]

Sent: Tuesday, October 02, 2018 5:48 PM

To: Comments

Subject: CECL Reporting Revisions

It appears footnote 3. to Schedule RC should say "Institutions that have adopted ASU 2016-13..." rather than "Institutions that have <u>not</u> adopted ..."

Marie Roberts

Senior Vice President & Chief Accounting Officer



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