

FEDERAL RESERVE BOARD

WASHINGTON

ADDRESS OFFICIAL CORRESPONDENCE TO
THE FEDERAL RESERVE BOARD

August 17, 1931.
B-458.

SUBJECT: Earnings and Expense Reports and
Profit and Loss Statements.

Dear Sir:

In order to bring together in convenient form all of the existing instructions governing the preparation of earnings and expense reports and profit and loss statements furnished the Federal Reserve Board by the Federal reserve banks and to clear up some doubtful points with regard thereto, we have prepared the attached "Instructions Governing the Preparation of Earnings and Expense Reports and Profit and Loss Statements."

The instructions are in tentative form and before submitting them to the Board, we shall appreciate any suggestions for changes therein which you or any members of your staff may wish to make.

Very truly yours,

E. L. Smead, Chief,
Division of Bank Operations

TO ALL GOVERNORS*