



FEDERAL RESERVE BANK  
OF DALLAS

DALLAS, TEXAS  
75265-5906

August 31, 1999

**Notice 99-72**

**TO:** The Chief Executive Officer of each  
financial institution and others concerned  
in the Eleventh Federal Reserve District

**SUBJECT**

**Basle Committee on  
Banking Supervision Papers**

**DETAILS**

The Basle Committee on Banking Supervision has issued four papers providing guidance to banks and banking supervisors on various aspects of credit risk in banking. These papers form part of an ongoing effort by the Committee to strengthen procedures for risk management in banks. The four papers are as follows:

- *Sound Practices for Loan Accounting and Disclosure*
- *Principles for the Management of Credit Risk*
- *Best Practices for Credit Risk Disclosure*
- *Supervisory Guidance for Managing Settlement Risk in Foreign Exchange Transactions*

You may obtain the papers by accessing the Bank for International Settlements' (BIS) web site at the following address:

**<http://www.bis.org/wnew.htm>**

*Sound Practices for Loan Accounting and Disclosure*, which is final, addresses issues facing banks and bank supervisors in accounting for loans and loan losses. It is a revised version

of a consultative paper issued in October 1998. The Basle Committee invites comments on the other three papers by November 30, 1999. Comments may be submitted to the BIS web site or mailed to the following address:

Basle Committee on Banking Supervision  
Attention: William Coen  
Bank for International Settlements  
Ch-4002 Basle, Switzerland

**MORE INFORMATION**

For more information, please contact Dorsey Davis in the Federal Reserve Bank's Banking Supervision Department at (214) 922-6051. For additional copies of this Bank's notice, contact the Public Affairs Department at (214) 922-5254.