

~~{(5)}(V) Loans insured under Title I of the National Housing Act by the Federal Housing Administration;~~

~~{(6)}(VI) Common trust investments authorized by the Commissioner;~~

~~{(7)}(VII) Prepaid expenses;~~

~~{(8)}(VIII) Accrued interest on any of the investments listed in this [subsection] PARAGRAPH;~~

~~{(9) Furniture and equipment; and~~

~~(10) Real property.}~~

~~(IX) LOANS TO OTHER CREDIT UNIONS THAT HAVE A REMAINING MATURITY OF 5 YEARS OR LESS;~~

~~(X) LOANS THAT HAVE A REMAINING MATURITY OF 3 YEARS OR LESS AND ARE FULLY INSURED OR GUARANTEED BY THE FEDERAL OR A STATE GOVERNMENT OR ANY AGENCY OF THE FEDERAL OR A STATE GOVERNMENT;~~

~~(XI) DEPOSITS AND SHARES IN A CORPORATE CREDIT UNION THAT HAVE A REMAINING MATURITY OF 5 YEARS OR LESS, OTHER THAN MEMBERSHIP CAPITAL SHARE DEPOSIT ACCOUNTS AS DEFINED IN 12 C. F. R. § 704;~~

~~(XII) LOANS THAT ARE FULLY SECURED BY A PLEDGE OF SHARES IN THE LENDING CREDIT UNION, EQUAL TO AND MAINTAINED AT AN AMOUNT THAT IS AT LEAST THE AMOUNT OF THE LOAN OUTSTANDING;~~

~~(XIII) LOANS THAT ARE PURCHASED FROM LIQUIDATING CREDIT UNIONS AND GUARANTEED BY ANY INSURER OF SHARES OR DEPOSITS;~~

~~(XIV) NATIONAL CREDIT UNION SHARE INSURANCE FUND GUARANTY ACCOUNTS ESTABLISHED WITH THE AUTHORIZATION OF THE NATIONAL CREDIT UNION ADMINISTRATION UNDER THE AUTHORITY OF § 208(A)(1) OF THE FEDERAL CREDIT UNION ACT;~~

~~(XV) INVESTMENTS IN SHARES OF THE NATIONAL CREDIT UNION ADMINISTRATION CENTRAL LIQUIDITY FACILITY;~~

~~(XVI) ASSETS INCLUDED IN ITEMS (IX) AND (XI) OF THIS PARAGRAPH THAT HAVE MATURITIES GREATER THAN 5 YEARS IF:~~

~~1. THE ASSET IS BEING CARRIED ON THE CREDIT UNION'S RECORDS AT THE LOWER OF COST OR MARKET, OR IS BEING MARKED TO MARKET VALUE MONTHLY; OR~~

~~2. A. THE INTEREST RATE IS RESET AT LEAST ANNUALLY;~~

~~B. THE INTEREST RATE OF THE INSTRUMENT IS LESS THAN THE MAXIMUM ALLOWABLE INTEREST RATE FOR THE INSTRUMENT ON THE DATE OF THE REQUIRED RESERVE TRANSFER; AND~~