

# 2022 PUBLIC COMPANY TOOL KIT

## 2022 QUARTERLY REPORTING

### FORM 10-Q – FORM CHECK TABLE

April 2022

#### Form 10-Q Form Check Table

This document has been prepared to assist with review of Form 10-Q Quarterly Reports filed with the Securities and Exchange Commission (SEC) by domestic public companies and assumes a December 31 fiscal year end. The discussions of SEC rules, regulations, forms and other requirements, as well as applicable guidance and interpretations, in this document are in most cases only summaries of the disclosure requirements of Form 10-Q. This document is not a substitute for review of the actual text of SEC rules, regulations, forms and interpretations or the advice of qualified legal and accounting professionals. Please also note that foreign private issuers, asset backed issuers, registered investment companies and some other issuers are subject to requirements that in some cases differ significantly from those on which these tables are based.

Key changes in the requirements for Form 10-Q reports that have changed since the preceding year for companies with calendar year ends are summarized on the following page.

**If you have received a copy of this document in Adobe Acrobat® format and would like an editable copy in Microsoft Word® format, please contact your regular Goodwin Procter attorney.** *This document is provided with the understanding that it does not constitute the rendering of legal advice or other professional advice by Goodwin Procter LLP or its attorneys.*

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p><b>SUMMARY OF CHANGES FOR MARCH 31, 2022 FORM 10-Q REPORTS</b></p> <ul style="list-style-type: none"> <li>• <b>Part I, Item 2 (MD&amp;A)</b> <ul style="list-style-type: none"> <li>• Form 10-Q must include disclosure regarding critical accounting estimates. Contrary to common past practice, this disclosure should not merely repeat the disclosure in the accounting policies section of the financial statement footnotes.</li> <li>• Item 303(c) of Regulation S-K generally requires only discussion of material changes in previous disclosures about items such as contractual obligations and off-balance sheet arrangements. If MD&amp;A contains disclosure that substantially restates the disclosure in the company's Form 10-K, note that: <ul style="list-style-type: none"> <li>▪ The contractual obligations table has been eliminated. A more flexible principles-based approach to this disclosure has been integrated into the liquidity and capital resources requirements to specifically require disclosure of material cash requirements from known contractual and other obligations. Tabular disclosure can still be used to comply with the new disclosure requirements, but companies have flexibility as to what information to provide in the table.</li> <li>▪ Similarly, there is no longer a requirement to have a separately captioned section for off-balance sheet arrangements. The amended rules integrate broader and more flexible principles-based disclosure about off-balance sheet arrangements into other MD&amp;A sections.</li> </ul> </li> </ul> </li> <li>• <b>Financial Disclosures about Guarantors and Issuers of Guaranteed Securities</b> – If the company has these types of securities, please see the <a href="#">SEC Fact Sheet</a> and <a href="#">SEC Small Entity Compliance Guide</a> for more information on the relevant rules.</li> </ul>					

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<p><b>Russian Sanctions, Russia-Ukraine Conflict and Related Disclosure</b></p> <p>Ongoing developments in Russian sanctions and the Russia-Ukraine conflict generally require disclosure of the material effects (including the known potential material future effects) of Russian sanctions and the Russia-Ukraine conflict, if any, on the company. The most likely and generally most important parts of the Form 10-Q to review for this disclosure are Risk Factors (Part II, Item 1A) and MD&amp;A (Part I, Item 2). Areas for potential disclosure include material impacts related to the following, among others:</p> <ul style="list-style-type: none"> <li>• Russian sanctions impacts;</li> <li>• Impacts on business operations in Russia and/or Ukraine;</li> <li>• Russian and/or Ukraine market and revenue impacts;</li> <li>• Commodity/materials/supply chain/energy impacts;</li> <li>• Vendor/supplier impacts;</li> <li>• Outsourcing/staffing impacts;</li> <li>• Clinical trial impacts;</li> <li>• Financial accounting impacts, including (for example) impairment of assets and control/consolidation issues;</li> <li>• Credit and financial market impacts; and</li> <li>• Global economic conditions and uncertainties.</li> </ul>					

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b><u>FORM 10-K/10-Q FILING DEADLINES FOR YEAR ENDED DECEMBER 31, 2021</u></b>					
		<b><u>Form 10-K</u></b>	<b><u>Subsequent Form 10-Qs</u></b>	<b><u>Section 404 Compliance</u></b>	
		<p><b>Large Accelerated Filers*</b> (public float ≥ \$700MM)</p> <p>March 1, 2022 60 days after fiscal year end</p>	40 days after each quarter end	required	
		<p><b>Accelerated Filers*</b> (public float ≥ \$75MM and &lt; \$700MM)</p> <p>March 16, 2022 75 days after fiscal year end</p>	40 days after each quarter end	required	
		<p><b>Non-Accelerated Filers*</b> (public float &lt; \$75MM)</p> <p>March 31, 2022 90 days after fiscal year end</p>	45 days after each quarter end	see below	
		<p><b>Latest Day to File Definitive Proxy Statement if</b> Part III of Form 10-K incorporates this disclosure from proxy statement by reference</p>	<p>May 2, 2022 120 days after fiscal year end</p>		
<b>Note that Smaller Reporting Companies may also be Accelerated Filers, subject to filing deadlines for Accelerated Filers</b>					
<b>PERMANENT NON-ACCELERATED FILER EXEMPTION – INTERNAL CONTROL/SECTION 404</b>					
<p>Under SEC rules, <b>non-accelerated filers</b> are permanently exempt from the requirement to provide an <b>auditor attestation</b> on the company's internal control over financial reporting. They continue to be subject to the requirement to provide a <b>management report</b> (including an assessment of effectiveness) on internal control over financial reporting in their annual reports.</p>					
* See definitions below.					

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<p><b><u>ENTERING AND EXITING LARGE ACCELERATED FILER AND ACCELERATED FILER STATUS</u></b></p> <p><b>[See SEC <a href="#">Small Entity Compliance Guide</a> for guidance on transitioning into and out of Smaller Reporting Company (SRC) status.]</b></p> <p><b>Exiting Accelerated Filer Status.</b> Once a company becomes an accelerated filer, it will remain an accelerated filer unless the company determines at the end of a fiscal year that the aggregate worldwide market value of the voting and non-voting common equity held by non-affiliates of the company was less than <b>\$60 million</b> as of the last business day of the company's most recently completed second fiscal quarter. A company making this determination becomes a non-accelerated filer. The company will not become an accelerated filer again unless it subsequently meets the conditions for accelerated filer status under SEC rules.</p> <p><b>Exiting Large Accelerated Filer Status.</b> Once a company becomes a large accelerated filer, it will remain a large accelerated filer unless the company determines at the end of a fiscal year that the aggregate worldwide market value of the voting and non-voting common equity held by non-affiliates of the company was less than <b>\$560 million</b> as of the last business day of the company's most recently completed second fiscal quarter. If the company's aggregate worldwide market value was \$60 million or more, but less than \$560 million, as of the last business day of the company's most recently completed second fiscal quarter, the company will be an accelerated filer. If the company's aggregate worldwide market value was less than \$60 million, as of the last business day of the company's most recently completed second fiscal quarter, the company will be a non-accelerated filer. The company will not become a large accelerated filer again unless it subsequently meets the conditions for large accelerated filer status under SEC rules.</p> <p><b>How Change of Status Affects Filing Deadlines: Acceleration of Deadlines.</b> The determination at the end of a company's fiscal year for whether a non-accelerated filer becomes an accelerated filer, or whether a non-accelerated filer or accelerated filer becomes a large accelerated filer, governs the deadlines for the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the company remains an accelerated filer or large accelerated filer. A company that no longer qualifies as a smaller reporting company as of the last day of its second fiscal quarter may continue to use the scaled disclosures permitted for a smaller reporting company through its annual report on Form 10-K for that year, and then begin providing non-scaled larger company disclosure in the first Form 10-Q of the next fiscal year. However, the <b>due date</b> for the company's Form 10-K annual report will be based on the company's filing status as of the last day of the fiscal year.</p> <p><b>How Change of Status Affects Filing Deadlines: Deceleration of Deadlines.</b> The determination at the end of the company's fiscal year for whether an accelerated filer becomes a non-accelerated filer, or a large accelerated filer becomes an accelerated filer or a non-accelerated filer, governs the deadlines for the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the company remains an accelerated filer or non-accelerated filer.</p>					

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<b>Form 10-Q: Current SEC Form</b>					
<p><a href="#">Form 10-Q (pdf)</a> There is a complete list of <a href="#">SEC Forms</a> on <a href="#">the SEC website</a>.</p> <p>Use only the most current file, linked from the <a href="#">SEC Forms List</a>. Verify that the OMB approval expiration date is current (July 31, 2022 as of April 4, 2022).</p>					
<p>Compare the Form 10-Q draft to the current <a href="#">Form 10-Q</a> posted on the SEC website linked from the <a href="#">SEC Forms List</a> page (see row above)</p> <p><i>Form 10-Q is separated into two parts, Part I and Part II. For Part I, confirm that each item is included. Items for which the response is “not applicable” or “none” must be included. See <a href="#">Rule 12b-13</a> under the Securities Exchange Act of 1934 (Exchange Act).</i></p> <p><i>For Part II, any item which is inapplicable or to which the answer is negative may be omitted and no reference is required in the Form 10-Q. See Part II below.</i></p>				Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Cover Page</b>					
Mark one: <input type="checkbox"/> Quarterly Report for the quarterly period ended [_____] or <input type="checkbox"/> Transition Report for the transition period from/to _____	Form 10-Q Cover Page		Transition reports are filed for a financial reporting period after a company changes the date of its fiscal year end. See <a href="#">Rule 15d-10</a> of the Exchange Act.		Yes <input type="checkbox"/> No <input type="checkbox"/>

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Commission file number	Form 10-Q Cover Page	<i>Confirm the company's SEC Exchange Act file number as shown on the company's SEC EDGAR filings page. <b>Do not use the company's EDGAR CIK (central index key) number.</b></i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
Exact name of registrant as specified in its charter	Form 10-Q Cover Page	<i>Confirm the company's exact name as shown in its charter and compare to the company's name as shown on the company's SEC EDGAR filings page.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
State or other jurisdiction of incorporation or organization	Form 10-Q Cover Page	<i>Confirm that the correct state or other jurisdiction is shown.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
I.R.S. Employer Identification No.	Form 10-Q Cover Page	<i>Confirm that the correct IRS EIN is shown.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
Address of principal executive offices	Form 10-Q Cover Page	<i>Confirm that the correct address is shown. The company must provide a physical address even if the company is a "remote-first" or "remote-only" company.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
Company's telephone number, including area code	Form 10-Q Cover Page	<i>Confirm that the correct telephone number is shown.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
Former name, former address and former fiscal year, if changed since last report	Form 10-Q Cover Page	<i>Confirm that this information is provided and correct, if applicable.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Securities registered pursuant to Section 12(b) of the [Exchange] Act	Form 10-Q Cover Page	<p><i>Confirm:</i></p> <ul style="list-style-type: none"> <li>• <i>title of each class</i></li> <li>• <i>trading symbol(s)</i></li> <li>• <i>name of each exchange on which registered</i></li> </ul>			Yes <input type="checkbox"/> No <input type="checkbox"/>



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p>Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.</p>	<p>Form 10-Q Cover Page</p>	<p><i>Confirm that the company has filed, not later than the applicable deadline, each of the following reports:</i></p> <ul style="list-style-type: none"> <li>• Form 10-K annual report</li> <li>• Schedule 14A definitive proxy statement*</li> <li>• Form 10-Q quarterly report</li> <li>• Form 8-K current report for voting results of annual meeting</li> <li>• Form 8-K current report for results of say-on-pay frequency vote, if applicable</li> <li>• Form 8-K current report for each reportable event that requires timely filing**</li> </ul> <p>* If the Form 10-K “forward incorporated” the Part III information from the definitive proxy statement, confirm that it was filed within 120 days after the end of the company’s fiscal year (April 30 for year-end companies except in leap years [e.g., 2020], subject to adjustment if the 120<sup>th</sup> day is a Saturday, Sunday or federal holiday)</p> <p>** Form S-3 does not require timely filing of reports solely pursuant to Item 1.01, 1.02, 1.04, 2.03, 2.04, 2.05, 2.06, 4.02(a) or 5.02(e). Reports furnished pursuant to Item 2.02 or Item 7.01 do not require timely furnishing, nor does Item 8.01 require timely filing, but the date on which a Form 8-K is filed or furnished may affect (A) compliance with the safe harbor under Item 2.02 and (B) compliance with Regulation FD by furnishing an Item 7.01 report or filing an Item 8.01 report.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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<p>Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).</p>	<p>Form 10-Q Cover Page</p>	<p><i>Confirm that the text on the cover page does not refer to posting Interactive Data Files on the company's website (amended SEC rules no longer require posting interactive data files on the company's website)</i></p>	<p>All reports for fiscal periods ending on or after June 15, 2021 are subject to Interactive XBRL requirements, including cover page tagging.</p> <p>Cover page tagging:</p> <p><a href="#">SEC Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</a></p> <p>Inline XBRL:</p> <p><a href="#">SEC Release No. 33-10514</a></p> <p><a href="#">SEC Adopts Mandatory Inline XBRL</a></p> <p>Inline XBRL Staff C&amp;DIs:</p> <p><a href="#">SEC Staff C&amp;DIs</a></p> <p><a href="#">Inline XBRL Interpretations Issued by SEC Staff</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p>Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.</p>	<p>Form 10-Q Cover Page</p>	<p>Determine whether the company is a large accelerated filer, accelerated filer, smaller reporting company or emerging growth company as defined in Rule 12b-2* and check the appropriate box. If the company is not a large accelerated filer or accelerated filer, check the box to indicate “non-accelerated filer.”</p> <p><i>Confirm that the previously-required text “Do not check if a smaller reporting company” does not appear after the check box for non-accelerated filer status</i></p> <p>*For summaries of the definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company,” see the following row.</p>	<p>Check all boxes that apply. For example, if the company is a smaller reporting company and an accelerated filer, check both boxes. For additional information:</p> <p><a href="#">SEC Amendments Exempt More Smaller Reporting Companies from SOX 404(b) and Accelerated Filing Deadlines</a> (Goodwin alert)</p> <p><a href="#">SEC Expands Smaller Reporting Company Eligibility</a> (Goodwin alert)</p> <p><a href="#">Accelerated Filer and Large Accelerated Filer Definitions</a> (SEC Small Entity Compliance Guide)</p> <p><a href="#">Smaller Reporting Company Definition</a> (Release No. 34-83550)</p> <p><a href="#">Accelerated Filer and Large Accelerated Filer Definitions</a> (Release No. 34-88365)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Large accelerated filers</b> are companies that have a public equity float of \$700 million or more and satisfy the additional conditions below.</p> <p><b>Accelerated filers</b> are companies that have a public equity float of \$75 million or more and satisfy the additional conditions below.</p> <p>Public float is determined as of the last business day of the most recently completed second fiscal quarter. Additional conditions: in addition to the public float test, large accelerated filers and accelerated filers must (1) have been subject to the periodic reporting requirements of the Exchange Act for at least twelve months, (2) have previously filed at least one annual report pursuant to Section 13(a) or 15(d) under the Exchange Act, and (3) not be eligible to use SEC “smaller reporting company” rules.</p> <p>Note that under the amended smaller reporting company definition, a company may be an accelerated filer and a smaller reporting company.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p>If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.</p>	<p>Form 10-Q Cover Page</p>	<p>If the company is an emerging growth company, check the box if the company has elected <b>not</b> to use the extended transition period for complying with any new or revised financial accounting standards, as provided in Section 13(a) of the Exchange Act.</p> <p>Compare the status of the company’s election from its IPO registration statement filed on the EDGAR website.</p> <p><i>Confirm that the checked/not checked status of this box is consistent with the company’s election at the time of its IPO and if not confirm why not.</i></p> <p>If an EGC chooses to take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933 (Securities Act) for complying with new or revised financial accounting standards (opt <b>out</b>), the EGC can later opt <b>in</b> (i.e., comply with the financial accounting standard effective dates applicable to non-EGCs). SEC staff guidance states that the decision to opt in should be “prominently disclosed in the first periodic report or registration statement following the company’s decision and is irrevocable.” (Question 37, <a href="#">Jumpstart Our Business Startups Act Frequently Asked Questions - Generally Applicable Questions on Title I of the JOBS Act.</a>)</p> <p>Companies that opt <b>out</b> (i.e., elect <b>not</b> to use the extended transition period) in connection with filing their initial registration statement, and companies that opt <b>out</b> at a later time, cannot subsequently opt <b>in</b>. (Question 13 and Question 37, <a href="#">Jumpstart Our Business Startups Act Frequently Asked Questions - Generally Applicable Questions on Title I of the JOBS Act.</a>)</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).	Form 10-Q Cover Page	<i>Check the appropriate box.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
<i>APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS:</i> Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.	Form 10-Q Cover Page	<i>Check the appropriate box.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
<i>APPLICABLE ONLY TO CORPORATE ISSUERS:</i> Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date	Form 10-Q Cover Page	<i>Confirm that an appropriate date has been provided.</i> Make sure the date being used is close to the planned filing date of the 10-Q. The date should not be the company's quarter end. The date does not have to be the day prior to the filing date, but it should not be excessively prior to the filing date.			Yes <input type="checkbox"/> No <input type="checkbox"/>

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<b>PART I – FINANCIAL INFORMATION</b>					
<b>Trending Disclosure Topics – potentially applicable throughout the Form 10-Q (Financial Statement Footnotes; Risk Factors; Forward-Looking Statement Disclaimer; MD&amp;A and other disclosure)</b>					
<p><b>COVID-19</b></p> <p>Make sure COVID-19 disclosures speak as of the date of filing of the 10-Q. In particular, review disclosure carried forward from earlier reports for current accuracy. Disclosure topics for potential inclusion include, among others: (i) discussion of changes in state and local governmental responses; (ii) vaccination rates and vaccination mandates; (iii) impact of the Omicron variant or other variants; (iv) the company’s current responses to COVID-19; and (v) continuing and potential future impacts such as supply chain/distribution constraints and potential shutdowns, among others.</p>					
<p><b>Environmental, Social &amp; Governance (ESG) Matters</b></p> <p>ESG disclosures are often taken from the company’s ESG and sustainability reports that tend to be driven more by marketing or investor relations considerations than legal or financial considerations. Although ESG disclosure is less likely in a Form 10-Q than a Form 10-K, it is very important to make sure that any ESG disclosures in the Form 10-Q are appropriate, and appropriately worded, for an SEC filing. This may cause the company to revise or eliminate certain phrases or sentences so they are more aspirational in nature and/or backed up by reliably attributable data. The SEC has been particularly focused on climate change, and on September 22, 2021, the Staff of the Division of Corporation Finance published a <a href="#">sample comment letter</a> on climate change disclosures that you may want to consider in reviewing the 10-Q. On March 21, 2022, the SEC proposed new disclosure requirements on climate-related risks, governance, metrics and financial statement impacts. See <a href="#">The Enhancement and Standardization of Climate-Related Disclosures for Investors</a> (Release Nos. 33-11042; 34-94478).</p>					

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<p>[Forward-Looking Statements Cautionary Disclaimer]</p> <p>Note on location: Form 10-Q does not require the disclaimer, nor does it prescribe any specific location. Companies frequently place the forward-looking statement disclaimer immediately before or after MD&amp;A (Part I, Item 2) because MD&amp;A is the part of the Form 10-Q that is most likely to contain forward-looking statements. Other frequent locations include the beginning of the Form 10-Q or in conjunction with the Risk Factors section.</p>	<p>No Form 10-Q Requirement</p>	<p>The forward-looking statement disclaimer is not required by Form 10-Q or by SEC rules or guidance. It is optional disclosure permitted by the <a href="#">Private Securities Litigation Reform Act of 1995</a> (PSLRA) that expands and codifies the “bespeaks caution” doctrine developed by courts in securities litigation. The PSLRA provides procedural protections for defendants that can result in early termination of securities litigation and, potentially, significantly reduce litigation expenses. Among other provisions, the PSLRA provides a defense against liability for certain forward-looking statements if the forward-looking statement is:</p> <ol style="list-style-type: none"> <li>1. <u>identified</u> as a forward-looking statement and</li> <li>2. <u>accompanied</u> by</li> <li>3. <u>meaningful cautionary statements</u> that identify important factors that could cause actual results to differ materially from the forward-looking statements.</li> </ol> <p><i>Confirm:</i></p> <ul style="list-style-type: none"> <li>• <i>that the disclaimer identifies forward-looking statements, typically by stating that words such as “believe,” “expect” or other similar words identify a forward-looking statement;</i></li> <li>• <i>that the disclaimer identifies “important” factors that could result in the forward-looking statements not coming to fruition;</i></li> <li>• <i>that these factors are reviewed and updated for each filing rather than merely copied from a prior filing; and</i></li> <li>• <i>that these factors are included in or otherwise “accompany” the disclaimer, which in most cases means that they are part of the disclaimer, rather than “incorporated by reference” from another document or filing. References to other documents or filings can <b>supplement</b> but in most cases cannot replace factors stated in the disclaimer.</i></li> </ul>	<p>See also Item 1A, “Risk Factors,” below.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



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Cybersecurity Disclosure – no location specified	<p><a href="#">CF Disclosure Guidance: Topic No. 2</a> (October 13, 2011)</p> <p><a href="#">Commission Statement and Guidance on Public Company Cybersecurity Disclosures</a> (February 26, 2018)</p>	<p>Although no existing disclosure requirement explicitly refers to cybersecurity risks and cyber incidents, the SEC Division of Corporation Finance and the Commission have reminded companies that several different disclosure requirements may impose an obligation to disclose these risks and incidents. In addition, material information regarding cybersecurity risks and cyber incidents is required to be disclosed when necessary in order to make other required disclosures, in light of the circumstances under which they are made, not misleading. Companies should therefore review, on an ongoing basis, the adequacy of their disclosure relating to cybersecurity risks and cyber-incidents in the following areas:</p> <ul style="list-style-type: none"> <li>• Risk Factors</li> <li>• MD&amp;A</li> <li>• Legal Proceedings</li> <li>• Financial Statement disclosures</li> <li>• Controls and Procedures</li> </ul>	<p><a href="#">SEC Proposes Expanded and Accelerated Cybersecurity Disclosure by Public Companies</a> (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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<p>[Climate Change Disclosure – no location specified]</p> <p>See also “Risk Factors” (Form 10-Q, Part II, Item 1A), “Legal Proceedings” (Form 10-Q, Part II, Item 1) and/or “Management’s Discussion and Analysis of Financial Condition and Results of Operations” (Form 10-Q, Part I, Item 2)</p>	<p>Item 105, Item 103 and Item 303</p>	<p><b>Climate Change Disclosure</b></p> <p>On February 2, 2010, the SEC published an <a href="#">interpretive release</a> that provides guidance to public companies regarding existing SEC disclosure requirements relating to climate change matters. Without limiting the types of businesses that may be affected, the release specifically mentions companies in the energy, transportation and agriculture sectors, insurance companies, lenders, businesses located in coastal areas or otherwise affected by severe weather, and businesses whose environmental reputation is relevant to their business operations or financial performance.</p> <p>The release describes four topics for climate change disclosure:</p> <ul style="list-style-type: none"> <li>• the impact of existing and pending legislation and regulation;</li> <li>• the business effects of international accords and treaties relating to climate change or greenhouse gas emissions;</li> <li>• the actual and potential indirect consequences of climate change regulation or business trends; and</li> <li>• the actual and potential impacts of the physical effects of climate change on the company’s business.</li> </ul> <p>On September 22, 2021, the Staff of the Division of Corporation Finance published a <a href="#">sample comment letter</a> on climate change disclosures. The Staff has been sending comment letters to companies based on the sample comment letter.</p> <p>On March 21, 2022, the SEC proposed new disclosure requirements on climate-related risks, governance, metrics and financial statement impacts. See: <a href="#">The Enhancement and Standardization of Climate-Related Disclosures for Investors</a> (Release Nos. 33-11042; 34-94478).</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Iran Disclosure – no location specified	Exchange Act Section 13(r)	<p>The Iran Threat Reduction and Syria Human Rights Act of 2012 amended the Exchange Act to require disclosure if the company or <b>any of its affiliates</b> is knowingly engaged in one or more of a variety of specified activities.</p> <p>If the company or an affiliate engaged in any of these activities during the period covered by any annual or quarterly report, it must provide specified detailed disclosure concerning the activity and file a notice with the SEC.</p>			Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Item 1. Financial Statements</b>					
Item 1. Financial Statements	<a href="#">Rule 10-01</a> <a href="#">Rule 8-03</a>	<p><i>The rows below summarize elements of Item 1 (the company's financial statements) that should be reviewed as part of a form check. Review of these summaries should be supplemented by review of the detailed disclosure requirements under Regulation S-X and Regulation S-K, as appropriate.</i></p> <p>Provide the information required by <a href="#">Rule 10-01</a> of Regulation S-X (see summaries in the rows below).</p> <p>A smaller reporting company, as defined in <a href="#">Rule 12b-2</a> may provide the information required by <a href="#">Rule 8-03</a> of Regulation S-X.</p> <p><i>Review the titles of each part of the financial statements and <b>confirm that they include "unaudited"</b> (for example, "Condensed Consolidated Balance Sheets (Unaudited)"). This omission is not uncommon.</i></p>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	<a href="#">Rule 5-01</a>	<p>Note that in addition to <a href="#">Rule 10-01</a>, Rules 5-01 through 5-04 of Regulation S-X apply to commercial and industrial companies. Different requirements apply to:</p> <ul style="list-style-type: none"> <li>• Registered investment companies;</li> <li>• Employee stock purchase, savings and similar plans;</li> <li>• Insurance companies;</li> <li>• Bank holding companies and banks; and</li> <li>• Brokers and dealers.</li> </ul>			
		<p>In general terms, Form 10-Q and Regulation S-X require the following financial statements:</p> <ul style="list-style-type: none"> <li>• Balance sheets as of the most recent fiscal quarter end and the end of the most recent fiscal year;</li> <li>• Statements of comprehensive income for the most recent fiscal quarter, the period from the end of the most recent fiscal year to the end of the most recent fiscal quarter (for the second and third quarters), and the corresponding quarter or quarters of the prior fiscal year;</li> <li>• Statements of cash flows from the end of the most recent fiscal year to the end of the most recent fiscal quarter; and</li> <li>• An analysis of the changes in each caption of stockholders' equity and noncontrolling interests presented in the balance sheets, as described in <a href="#">Rule 3-04</a>, which can be presented in a note or in a separate statement.</li> </ul>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations.</b>					
Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations.	<a href="#">303</a>	<p><i>The rows below summarize elements of Item 2 (MD&amp;A) that should be reviewed as part of a form check. Review of these summaries should be supplemented by review of the detailed disclosure requirements under Item 303 of Regulation S-K, as appropriate.</i></p> <p>Furnish the information required by Item 303 of Regulation S-K, as summarized in the rows below.</p> <p>For Form 10-Q reports, Instruction 1 to Item 303(c) requires that “[i]f interim financial statements are presented together with financial statements for full fiscal years, the discussion of the interim financial information must be prepared pursuant to this paragraph (c) and the discussion of the full fiscal year’s information must be prepared pursuant to paragraph (b) of this section. Such discussions may be combined.”</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p>Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations</p> <p>[Non-GAAP Financial Measures]</p>	<p><a href="#">10(e)</a></p> <p><a href="#">Regulation G</a></p>	<p><b>Non-GAAP Financial Measures</b></p> <p><i>Confirm that any non-GAAP financial measures included in MD&amp;A or elsewhere in the Form 10-Q comply with the additional disclosure requirements of Regulation G and Item 10(e) of Regulation S-K, including:</i></p> <ul style="list-style-type: none"> <li>• presentation of the “most directly comparable” GAAP measure with “equal or greater prominence”;</li> <li>• a reconciliation, which must be quantitative (quantitative reconciliation of forward-looking measures is required “to the extent available without unreasonable efforts”);</li> <li>• a statement disclosing the reasons why management believes that the non-GAAP financial measure provides useful information about the company’s financial condition and results of operations; and</li> <li>• to the extent material and not discussed in response to the preceding bullet, a statement disclosing any additional purposes for which management uses the non-GAAP financial measures.</li> </ul>	<p>“Equal or greater prominence” means that the GAAP financial measure precedes the non-GAAP financial measure. The Division of Enforcement brings actions against companies when it believes appropriate. As an example, in December 2018 the SEC settled an enforcement proceeding involving a failure to comply with the requirement that companies give equal or greater prominence to comparable GAAP financial measures when disclosing non-GAAP financial measures in SEC filings and in earnings releases furnished under Form 8-K.</p> <p><a href="#">SEC Enforcement Action</a></p> <p><a href="#">Non-GAAP “Equal or Greater Prominence” – SEC Enforcement Action Highlights Importance of Compliance</a> (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Non-GAAP Financial Measures and the Covid-19 Pandemic</b></p> <p>Any non-GAAP financial measures related to the ongoing pandemic should be reviewed carefully for compliance with SEC rules and interpretations.</p> <p>For example, non-GAAP adjustments should not “eliminate or smooth items identified as non-recurring, infrequent or unusual, when the nature of the charge or gain is such that it is reasonably likely to recur within two years or there was a similar charge or gain within the prior two years.” As the second anniversary of the pandemic has now passed, some adjustments may not, or may no longer, satisfy this condition.</p> <p>Adjustments should also be clearly attributable to the pandemic. Common adjustments include compensation and benefits adjustments, cleaning/disinfection costs, and personal protective equipment costs.</p> <p><i>If the company’s non-GAAP financial measures include adjustments for Covid-19/pandemic impacts, confirm that all applicable SEC requirements have been satisfied.</i></p>			
		<p><b>Key Performance Indicators (KPIs)</b></p> <p><i>Confirm that the disclosure provides a clear definition of any KPI, how the measure is calculated, and a statement indicating the reasons why the metric provides useful information to investors and how management uses the metric in managing or monitoring the performance of the business.</i></p>	<p><a href="#">Commission Guidance on Management’s Discussion and Analysis of Financial Condition</a> (Release Nos. 33-10751; 34-88094)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations	<a href="#">303(a)</a>	<p><b>MD&amp;A Overview</b></p> <p>The 2020 amendments added an introductory paragraph to Item 303. This section largely consolidates earlier instructions and codifies existing guidance. <b>Item 303(a) does not require a separate section of MD&amp;A.</b> Item 303(a) reads as follows:</p> <p>“The objective of the discussion and analysis is to provide material information relevant to an assessment of the financial condition and results of operations of the registrant including an evaluation of the amounts and certainty of cash flows from operations and from outside sources. The discussion and analysis must focus specifically on material events and uncertainties known to management that are reasonably likely to cause reported financial information not to be necessarily indicative of future operating results or of future financial condition. This includes descriptions and amounts of matters that have had a material impact on reported operations, as well as matters that are reasonably likely based on management’s assessment to have a material impact on future operations. The discussion and analysis must be of the financial statements and other statistical data that the registrant believes will enhance a reader’s understanding of the company’s financial condition, cash flows and other changes in financial condition and results of operations. A discussion and analysis that meets the requirements of this paragraph (a) is expected to better allow investors to view the registrant from management’s perspective.”</p>			



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>MD&amp;A must provide the information specified in Item 303 that the company believes is necessary to understand its financial condition, changes in financial condition and results of operations.</p> <p>Where the company's financial statements reflect material changes from period to period, describe the underlying reasons in quantitative and qualitative terms.</p> <p>Where a discussion of segment information, geographic areas, product lines or other portions of the company's business is necessary to understand the company's business, MD&amp;A must focus on each relevant reportable segment or other subdivision, and on the company as a whole.</p> <p>MD&amp;A should generally cover the periods covered by the financial statements included in the filing.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Emphasize the Analysis in Management’s Discussion</b></p> <p>The <a href="#">2020 amendments</a> require companies “to provide a nuanced discussion of the underlying reasons that may be contributing to material changes in line items” or even offsetting changes within a line item. Item 303(b) includes the following requirement:</p> <ul style="list-style-type: none"> <li>• Where the financial statements reflect material changes from period-to-period in one or more line items, including where material changes within a line item offset one another, describe the underlying reasons for these material changes in quantitative and qualitative terms.</li> </ul> <p>When drafting or reviewing this disclosure, consider whether there are material trends or uncertainties that the company should disclose.</p> <p><i>Confirm that MD&amp;A includes discussion of the underlying reasons for material changes, including changes within single line items, and ensure that the company is aware of this requirement where compliance is not apparent.</i></p>	<p><a href="#">SEC Amends MD&amp;A and Other Financial Disclosure Rules</a> (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Interim Periods – Material Changes in Financial Condition</b></p> <p>Discuss any material changes in financial condition from the end of the preceding fiscal year to the date of the most recent interim balance sheet.</p> <p>If the interim financial statements include an interim balance sheet as of the corresponding interim date of the preceding fiscal year, MD&amp;A must also discuss any material changes in financial condition from that date to the date of the most recent interim balance sheet.</p> <p>If discussions of changes from both the end of the preceding fiscal year and the corresponding interim date of the preceding fiscal year are required, the company may combine these discussions.</p> <p><i>Confirm that MD&amp;A includes the required balance sheet comparisons to:</i></p> <ul style="list-style-type: none"> <li>• <i>the prior fiscal year (i.e., the audited balance sheet at the end of the prior fiscal year), and</i></li> <li>• <i>the corresponding quarter of the prior fiscal year (if applicable).</i></li> </ul>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Interim Periods – Material Changes in Results of Operations</b></p> <p>Discuss any material changes in the company’s results of operations by providing the following comparisons:</p> <ul style="list-style-type: none"> <li>the most recent fiscal year-to-date period (<i>i.e.</i>, three, six or nine month period) for which a statement of comprehensive income is included in the Form 10-Q and the corresponding period of the last fiscal year; <b>and</b></li> <li><b>either</b> the corresponding quarter in the prior year <b>or</b> the sequentially preceding quarter.</li> </ul> <p><a href="#">Amendments</a> to Item 303 adopted by the SEC in 2020 include an option for a company to discuss material changes in the company’s results of operations from <b>either</b></p> <ul style="list-style-type: none"> <li>the corresponding quarter in the prior year, as previously required, <b>or</b></li> <li>the sequentially preceding quarter.</li> </ul> <p>If a company compares the current quarter to the sequentially preceding quarter, it must either</p> <ul style="list-style-type: none"> <li><b>provide</b> summary financial information for the sequentially preceding quarter, or</li> <li><b>identify</b> its prior filings on the SEC’s EDGAR system that present that information.</li> </ul> <p>If a company changes from one form of comparison to the other, it must discuss the reasons for the change and provide both comparisons in the first filing in which the change is made.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Interim Periods – Material Changes in Results of Operations</b></p> <p>If material, describe:</p> <ul style="list-style-type: none"> <li>any unusual or infrequent events or transactions or any significant economic changes that materially affected the amount of reported income from continuing operations and, in each case, indicate the extent to which income was so affected.</li> <li>any other significant components of revenues or expenses that, in the company’s judgment, would be material to an understanding of the company’s results of operations.</li> <li>any known trends or uncertainties that have had or that are reasonably likely to have a material favorable or unfavorable impact on net sales or revenues or income from continuing operations.</li> <li>if the company knows of any events that are reasonably likely to cause a <b>material change</b> (rather than only material increases) in costs and revenues and the relationship between costs and revenues (such as known or reasonably likely future increases in costs of labor or materials or price increases or inventory adjustments), the change in the relationship.</li> </ul> <p>If the income statement presents material changes from period to period in either net sales or revenue, describe the extent to which the changes are attributable to changes in prices or to changes in the volume or amount of goods or services being sold or to the introduction of new products or services.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><i>Confirm that MD&amp;A includes the income statement comparison to the prior <b>fiscal year-to-date period</b>.</i></p> <p><b><i>In addition</i></b>, confirm that MD&amp;A includes the required income statement comparison to either the corresponding <b>quarter of the prior fiscal year</b> OR the <b>sequentially preceding quarter</b>.</p> <p><i>Review the format the company has chosen for the interim period (<b>quarter to quarter</b>) comparison and:</i></p> <ul style="list-style-type: none"> <li>• <i>If the Form 10-Q presents a comparison of the current quarter to the sequentially preceding quarter, confirm that the Form 10-Q includes the required summary financial information or identifies the prior filing(s) on the EDGAR system that present that financial information.</i></li> <li>• <i>Confirm that the comparison is in the same format as the prior quarter. If the format has changed, confirm that the Form 10-Q discusses the reason for the change and presents both comparisons.</i></li> </ul>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b><i>Other Interim Period Disclosure</i></b></p> <p>Instruction 1 to Item 303(c) requires MD&amp;A for interim periods to comply with Instruction 8 to Item 303(b), which provides as follows (emphasis added):</p> <p><b>Discussion of commitments or obligations, including contingent obligations, arising from arrangements with unconsolidated entities or persons that have or are reasonably likely to have a material current or future effect</b> on a company’s financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, cash requirements or capital resources must be provided <b>even when the arrangement results in no obligations being reported in the company’s consolidated balance sheets.</b></p> <p>Off-balance sheet arrangements may include:</p> <ul style="list-style-type: none"> <li>• guarantees;</li> <li>• retained or contingent interests in assets transferred;</li> <li>• contractual arrangements that support the credit, liquidity or market risk for transferred assets;</li> <li>• obligations that arise or could arise from variable interests held in an unconsolidated entity; or</li> <li>• obligations related to derivative instruments that are both indexed to and classified in a company’s own equity under U.S. GAAP.</li> </ul> <p><i>Confirm that any of these disclosures are included in the Form 10-Q, if applicable.</i></p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Liquidity and Capital Resources</b></p> <p>MD&amp;A must analyze the company’s ability to generate and obtain adequate amounts of cash to meet its requirements and its plans for cash in the short-term (<i>i.e.</i>, the next 12 months from the most recent fiscal period end required to be presented) and separately in the long-term (<i>i.e.</i>, beyond the next 12 months).</p> <p>For the liquidity and capital resources disclosure, discussion of material cash requirements from known contractual obligations may include, for example, lease obligations, purchase obligations, or other liabilities reflected on the company’s balance sheet.</p> <p>Except where it is otherwise clear from the discussion, the company must discuss those balance sheet conditions or income or cash flow items which the company believes may be indicators of its liquidity condition, which is required by Instruction 1 to Item 303(c) and Instruction 4 to Item 303(b).</p> <p>MD&amp;A must include material changes in the disclosure under “Liquidity” and “Capital Resources” summarized below.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Liquidity</b></p> <ul style="list-style-type: none"> <li>Identify any known trends or any known demands, commitments, events or uncertainties that will result in or that are reasonably likely to result in the company's liquidity increasing or decreasing in any material way.</li> <li>If a material deficiency is identified, indicate the course of action that the company has taken or proposes to take to remedy the deficiency.</li> <li>Identify and separately describe internal and external sources of liquidity, and briefly discuss any material unused sources of liquid assets.</li> </ul>			Yes <input type="checkbox"/> No <input type="checkbox"/>
		<p><b>Capital Resources</b></p> <p>As of the end of the latest fiscal period, describe:</p> <ul style="list-style-type: none"> <li>all known material cash requirements, including but not limited to, commitments for capital expenditures, and including also (1) known contractual obligations noted above, such as lease obligations, purchase obligations or other liabilities and (2) expenditures and commitments that may be important to a company for which human capital and/or intellectual property are key resources but do not qualify as capital expenditures under GAAP;</li> <li>the anticipated source of funds needed to satisfy such cash requirements; and</li> <li>the general purpose of such requirements.</li> </ul>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Confirm</b> that MD&amp;A includes discussion of any material changes in liquidity and capital resources, as summarized in the rows above.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	<p>Item 303(c) and Item 303(b)(3), Instruction 3 to Item 303(b)(3)</p>	<p><b>Interim Periods – Material Changes in Critical Accounting Estimates</b></p> <p>The 2020 amendments generally codified prior SEC guidance about disclosure of critical accounting estimates, which are estimates made in accordance GAAP that involve significant uncertainty and that have had (or are reasonable likely to have) a material impact on a company’s financial condition or results of operations.</p> <p>Item 303(b)(3), which Instruction 1 to Item 303(c) makes applicable to MD&amp;A disclosure in Form 10-Q, requires companies to provide qualitative and quantitative information necessary to understand the uncertainty of each critical accounting estimate and the impact the estimate has had or is reasonably likely to have on financial condition or results of operations, to the extent the information is material and reasonably available.</p> <p>This must include:</p> <ul style="list-style-type: none"> <li>• why each critical accounting estimate is subject to uncertainty;</li> <li>• how much each estimate or assumption has changed over the relevant period, to the extent material and reasonably available; and</li> <li>• the sensitivity of the reported amount to the methods, assumptions and estimates that underly the company’s calculation, to the extent material and reasonably available.</li> </ul> <p>Instruction 3 to Item 303(b)(3) specifically requires that the critical accounting estimates disclosure “must supplement, but not duplicate, the description of accounting policies or other disclosures in the notes to the financial statements.”</p> <p><i>Confirm that MD&amp;A discusses any material changes in critical accounting estimates.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	<a href="#">303(a)</a>	<p><b>Geographic Areas</b></p> <p>Item 303(a) of Regulation S-K includes an express reference to “geographic areas” as part of the requirement to discuss elements of the company’s income that are not indicative of its ongoing business.</p>	<p>The SEC indicated in the <a href="#">adopting release</a> for the 2020 amendments that it does not intend the reference to “geographic areas” to create a disclosure requirement for companies “in all circumstances.” MD&amp;A disclosure about geographic areas is not required unless management believes that discussion of income from geographical areas would be appropriate for an understanding of a company’s business.</p>		
	<a href="#">303(b)</a>	<p><b>Seasonality</b></p> <p>Although discussion of seasonality is no longer specifically required in MD&amp;A, other disclosure requirements, such as trend disclosure in MD&amp;A, may require disclosure of seasonal impacts on the company’s business and financial condition and/or results of operations.</p> <p><i>Confirm that any material impacts of seasonality are disclosed in MD&amp;A.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Inflation</b></p> <p>Although discussion of inflation is no longer specifically required in MD&amp;A, any material impacts of inflation and changing prices should be discussed in MD&amp;A if they have resulted in material changes in the company’s results of operations or if they are part of a known trend or uncertainty that the company reasonably expects could have a material impact on its financial condition or results of operations in future periods.</p> <p><b>2022 Note:</b> Although varying in different sectors of the domestic economy, inflation is currently at levels not experienced in decades.</p> <p><i>Confirm that any material effects that result or would be reasonably likely to result from inflation or changing prices are disclosed as a material trend or uncertainty. If MD&amp;A does not include any discussion of the impacts of inflation, confirm that the company has reviewed inflation impacts, including disclosure of inflation as a trend or uncertainty, and made a reasonable determination that these are or will be immaterial.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p><b>Real Estate Investment Trusts – Updated Federal Income Tax Consequences Disclosure</b></p> <p>Confirm with the company’s tax counsel that no updates to federal income tax disclosure contained in the company’s currently effective Form S-3 or other registration statements are necessary.</p> <p><i>Confirm that, if updated disclosure is required, any required updates will be included in the Form 10-Q (typically at the end of MD&amp;A).</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 3. Quantitative and Qualitative Disclosures About Market Risk.</b>					
Item 3. Quantitative and Qualitative Disclosures About Market Risk.		<p><b>Quantitative and Qualitative Disclosures About Market Risk</b></p> <p><b><i>Smaller reporting companies are not required to provide this disclosure – Item 305(e)</i></b></p> <p><b><i>For all other companies:</i></b> This disclosure is not required in Form 10-Q unless there has been a material change from the disclosure in the company’s most recent Form 10-K. (Question 112.01, Regulation S-K Compliance and Disclosure Interpretations.)</p> <p><a href="#">Question 112.01</a></p> <p>Question: Is a registrant required to include Item 305 market risk disclosure in its Form 10-Q?</p> <p>Answer: A registrant does not have to include Item 305 disclosure in its Form 10-Q unless there is a material change to the Item 305 information disclosed in its most recently filed Form 10-K. [July 3, 2008].</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	<a href="#">305(a)</a>	<p><b>Quantitative Information about Market Risk</b></p> <p>Provide quantitative information about material changes in market risk since the end of the latest fiscal year using one of the three alternatives in Item 305(a) for each of the instruments entered into for trading purposes and instruments entered into for purposes other than trading purposes.</p> <p><i>Review the company’s Form 10-K quantitative disclosure about market risk and confirm that there have been no material changes since the Item 305(a) disclosure in the company’s most recent Form 10-K or confirm that the Form 10-Q contains the required disclosure of material changes.</i></p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	<a href="#">305(b)</a>	<p><b>Qualitative Information about Market Risk</b></p> <p>If material changes have occurred since the end of the latest fiscal year, describe the material changes in the company's primary market risk exposures, how the company manages these exposures, and changes in market risk exposure and/or management, to the extent material, compared to the most recently completed fiscal year and/or what the company knows or expects will be in effect for future periods.</p> <p><i>Review the company's Form 10-K qualitative disclosure about market risk and confirm that there have been no material changes since the Item 305(a) disclosure in the company's most recent Form 10-K or confirm that the Form 10-Q contains the required disclosure of material changes.</i></p>			
<b>Item 4. Controls and Procedures.</b>					
Item 4. Controls and Procedures.	<a href="#">307</a>	The company's CEO and CFO must disclose their conclusions about the effectiveness of the company's disclosure controls and procedures <b>as of the end of the quarter</b> covered by the report, based on the evaluation of these controls and procedures required by paragraph (b) of Exchange Act Rule 13a-15.			
	<a href="#">308(c)</a>	<p><b>Changes in Internal Control Over Financial Reporting</b></p> <p>The company must disclose whether or not, based on management's evaluation, there were any changes in the company's internal control over financial reporting that occurred during the fiscal quarter covered by the Form 10-Q that materially affected, or are reasonably likely to materially affect, the company's internal control over financial reporting.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Material Weaknesses</b></p> <p>Confirm that no material weaknesses are disclosed. If so, review disclosure and confirm that material weakness and remediation efforts are properly described. <b>If there is a risk factor on disclosure controls and procedures and/or internal control over financial reporting in the Form 10-Q, the risk factor should provide disclosure of the material weakness.</b></p>			

**PART II – Other Information**

**Instructions for Part II**

The instructions for Part II of Form 10-Q provide as follows:

The Form 10-Q shall contain the **item numbers and captions of all applicable items of Part II**, but the text of these items may be omitted provided the responses clearly indicate the coverage of the item. Any item which is inapplicable or to which the answer is negative may be omitted and no reference thereto is required in the Form 10-Q.

Yes   
No

If substantially the same information has been **previously reported** by the company in a Form 10-K, Form 10-Q or Form 8-K report, in a definitive proxy or information statement filed under the Exchange Act or a registration statement filed under the Securities Act, **additional disclosure of the same information is not required** in the Form 10-Q. The term “previously reported” is defined in Rule [12b-2](#).

Yes   
No

Form 10-Q does not require the company to present a separate response in Part II if the information required is already disclosed in the financial information provided in Part I and is **incorporated by reference into Part II of the report by means of a statement to that effect in Part II that specifically identifies the incorporated information.**

Yes   
No



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 1. Legal Proceedings</b>					
Item 1. Legal Proceedings	<a href="#">103</a>	<p>Item 1 of Part 2 requires the following disclosure concerning legal proceedings:</p> <ul style="list-style-type: none"> <li>the information required by Item 103 of Regulation S-K (see rows below for detailed requirements); and</li> <li>for proceedings that have been terminated during the period covered by the Form 10-Q, provide similar information, including the date of termination and a description of the disposition of the proceeding with respect to the company and its subsidiaries.</li> </ul> <p>An instruction provides that the company is only required to report a legal proceeding in the Form 10-Q filed for the quarter in which it first became a reportable event and in subsequent quarters in which there have been material developments.</p> <p>Subsequent Form 10-Q filings in the same fiscal year in which a legal proceeding or a material development is reported should refer to any previous Form 10-Q reports in that year that included disclosure about the legal proceeding.</p> <p>Item 103 does not require disclosure of “ordinary routine litigation incidental to the business” of the company, unless otherwise required by Item 103.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Review the additional information about the disclosure requirements of Item 103 provided in the rows that follow.</p> <p><i>Confirm, after reviewing the disclosure requirements below and the disclosure in the Form 10-Q, that the Form 10-Q includes a brief description of:</i></p> <ul style="list-style-type: none"> <li>• Any material pending legal proceedings to which the company or any of its subsidiaries is a party or of which any of their property is the subject; and</li> <li>• Any other legal proceedings that Item 103 specifically requires to be disclosed.</li> </ul>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p>Item 103 permits a company to comply with its disclosure requirements by providing a hyperlink or cross-reference to MD&amp;A, Risk Factors or the notes to the financial statements that contain the disclosure.</p> <p><i>Confirm each of the following if the company chooses to comply with Item 103 in this way:</i></p> <ul style="list-style-type: none"> <li>• the cross-referenced disclosure complies with Item 103;</li> <li>• disclosure of legal proceedings in addition to the cross-referenced disclosure is not required or advisable; and</li> <li>• Item 3 includes any appropriate cautionary disclosure about legal proceedings.</li> </ul>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p>Review the audit response letters sent by the company's outside law firms and in-house counsel to the company's auditor.</p> <p><i>Confirm that no additional disclosure appears to be required in Item 1.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Legal Proceedings – General Disclosure Requirement</b></p> <p>Item 103 requires the company to describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the company or any of its subsidiaries is a party or of which any of their property is the subject. This disclosure should include:</p> <ul style="list-style-type: none"> <li>• the name of the court or agency in which the proceedings are pending,</li> <li>• the date instituted,</li> <li>• the principal parties thereto,</li> <li>• a description of the factual basis alleged to underlie the proceedings, and</li> <li>• the relief sought.</li> </ul> <p>Include similar information as to any such proceedings known to be contemplated by governmental authorities.</p>			
		<p><b>Legal Proceedings – Disclosure Not Required</b></p> <p>Item 103 does not require disclosure of the following proceedings:</p> <ol style="list-style-type: none"> <li>(1) That involve negligence or other claims or actions if the business ordinarily results in such claims or actions, unless the claim or action departs from the normal kind of such claims or actions; or</li> <li>(2) That involve primarily a claim for damages if the amount involved, exclusive of interest and costs, does not exceed 10% of the current assets of the company and its subsidiaries on a consolidated basis. However, if any proceeding presents in large degree the same legal or factual issues as other proceedings pending or known to be contemplated, the amount involved in such other proceedings shall be included in computing such percentage.</li> </ol>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Legal Proceedings – Disclosure Required</b></p> <p>Notwithstanding the exceptions in the row above (Item 103(b)), the company is required to disclose the following legal proceedings:</p> <ul style="list-style-type: none"> <li>(1) Any material bankruptcy, receivership, or similar proceeding with respect to the company or any of its significant subsidiaries;</li> <li>(2) Any material proceedings to which any director, officer or affiliate of the company, any owner of record or beneficially of more than 5% of any class of voting securities of the company, or any associate of any such director, officer, affiliate of the company, or security holder is a party adverse to the company or any of its subsidiaries or has a material interest adverse to the company or any of its subsidiaries;</li> <li>(3) Administrative or judicial proceedings (including proceedings which present in large degree the same issues) arising under any federal, state, or local provisions that have been enacted or adopted regulating the discharge of materials into the environment or primarily for the purpose of protecting the environment. Such proceedings shall not be deemed “ordinary routine litigation incidental to the business” and shall be described if: <ul style="list-style-type: none"> <li>(i) Such proceeding is material to the business or financial condition of the company;</li> </ul> </li> </ul> <p><i>continued in the next row</i></p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>(ii) Such proceeding involves primarily a claim for damages, or involves potential monetary sanctions, capital expenditures, deferred charges or charges to income and the amount involved, exclusive of interest and costs, exceeds 10 percent of the current assets of the company and its subsidiaries on a consolidated basis; or</p> <p>(iii) A governmental authority is a party to such proceeding and such proceeding involves potential monetary sanctions, unless the company reasonably believes that such proceeding will result in no monetary sanctions, or in monetary sanctions, exclusive of interest and costs, of less than \$300,000 or, at the election of the company, such other threshold that</p> <p>(A) the company determines is reasonably designed to result in disclosure of any such proceeding that is material to the business or financial condition is disclosed,</p> <p>(B) the company discloses (including any change thereto) in each annual and quarterly report, and</p> <p>(C) does not exceed the lesser of \$1 million or one percent of the current assets of the company and its subsidiaries on a consolidated basis; provided, however, that such proceedings that are similar in nature may be grouped and described generically.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Alternative Disclosure Threshold Disclosure Requirements</b></p> <p>Item 103 provides a disclosure threshold for governmental proceedings involving potential monetary sanctions of \$300,000 or more. This threshold is no longer limited to environmental proceedings.</p> <p>Item 103 permits a company to adopt a higher threshold, subject to the following conditions:</p> <ul style="list-style-type: none"> <li>the company must determine that the threshold is reasonably designed to result in disclosure of any such proceeding that is material to the company’s business or financial condition;</li> <li>the company discloses the threshold in each Form 10-K and Form 10-Q report, including any changes in the threshold; and</li> <li>the threshold does not exceed the lesser of \$1 million or 1% of the company’s consolidated current assets.</li> </ul> <p><i>If the company has adopted the alternative disclosure threshold, confirm that the disclosure satisfies all of the conditions in Item 103.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 1A. Risk Factors.</b>					
Item 1A. Risk Factors	<a href="#">105</a>	<p><b>Smaller reporting companies are not required to provide the information required by this item.</b></p> <p>Set forth any material changes from risk factors as previously disclosed in the company’s Form 10-K in response to Item 1A. of Form 10-K.</p> <p>If the company discloses any material changes from previously disclosed risk factors, it can either:</p> <ul style="list-style-type: none"> <li>include only the new and/or materially changed risk factors; or</li> <li>include all previously disclosed risk factors with the relevant risk factors updated to reflect material changes.</li> </ul> <p>If the company restates the entire Risk Factor section with updating changes, consider identifying material changes to allow readers to identify material changes.</p> <p>There is no formal SEC staff guidance nor any recognized “best practice” for updating risk factors to reflect new or changed risks. Each company should analyze its previous risk factor disclosure and its particular circumstances in determining how best to update risk factors in a Form 10-Q.</p> <p>Review risk factors applicable to the company’s business and finances, including prior disclosures and known or foreseeable developments.</p> <p><i>Confirm that the risk factors section includes risk factors that are material to the company.</i></p> <p><i>Confirm that the risk factors have been updated to reflect any material developments and any material changes.</i></p>	<p><a href="#">SEC Adopts Third Round of Disclosure Modernization</a> (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Confirm that the risk factors section is not more than 15 pages.</b></p> <p>If the risk factors section exceeds 15 pages, confirm that the Form 10-Q includes a summary of the principal risk factors.</p> <ul style="list-style-type: none"> <li>• The summary must not exceed two pages.</li> <li>• The summary must be located at the beginning of the Form 10-Q report, although some companies provide it at the beginning of the Risk Factors section.</li> </ul> <p><b>Confirm immediately before filing that the risk factors section is not more than 15 pages or that an appropriate summary is included in the Form 10-Q.</b></p> <p><i>Confirm that the risk factors are grouped by general topic under appropriate headings and that each risk factor has a subcaption that adequately summarizes the risk.</i></p> <p><i>Confirm that any generic risk factors are grouped together at the end of the risk factors section under the caption “General Risk Factors.”</i></p>	<p>The exact wording of the caption for the “General Risk Factors” section is required by Item 105.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Hypothetical Risk Factors</b></p> <p><i>Confirm that the risk factors do not disclose hypothetical risks if the risk has actually occurred.</i></p>	<p>Example: The SEC imposed a \$30 million penalty on a company, in part because the SEC alleged that the company's risk factor disclosure that a governmental authority <i>may</i> take a position contrary to the company's position on prior Medicaid submissions were misleading because a governmental authority had <i>already</i> informed the company that its submissions were incorrectly classified. See the SEC <a href="#">press release</a> and <a href="#">SEC complaint</a>.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Pandemic/Covid 19</b></p> <p>As summarized above before the discussion of Part I disclosure, the pandemic has had and continues to have a wide variety of impacts on companies in all sectors of the economy. These impacts may affect disclosure in Business, Risk Factors, the forward-looking statement disclaimer, MD&amp;A, the footnotes to the financial statements and other disclosures.</p> <p>At a bare minimum, any disclosures in any section of the Form 10-Q should be reviewed carefully to determine whether updates are necessary or advisable.</p> <p>The SEC has issued guidance and various statements concerning disclosure impacts of the pandemic, several of which are discussed in the Goodwin alerts listed to the right.</p> <p>Many of these date from earlier in the pandemic, but the disclosure advice remains largely relevant in 2022.</p> <p style="text-align: center;">- - -</p> <p><i>Companies should review all pandemic-related disclosures and confirm whether updates are necessary or advisable.</i></p>	<p><a href="#">Coronavirus (COVID-19)</a> (CF Disclosure Guidance: Topic No. 9, March 25, 2020)</p> <p><a href="#">Coronavirus (COVID-19) — Disclosure Considerations Regarding Operations, Liquidity, and Capital Resources</a> (CF Disclosure Guidance: Topic No. 9A, June 23, 2020)</p> <p><a href="#">SEC Issues Additional Covid-19 Disclosure Guidance</a> (Goodwin alert)</p> <p><a href="#">U.S. SEC Covid-19 Statements Highlight The Importance of First Quarter Disclosures – A Review and Practical Guide</a> (Goodwin alert)</p> <p><a href="#">SEC Extends Covid-19 Relief for Filing and Proxy Statement Requirements and Issues Updated Disclosure Guidance</a> (Goodwin alert)</p> <p><a href="#">The Importance of Disclosure – For Investors, Markets and Our Fight Against COVID-19</a> (Statement by SEC Chair Clayton and CF Director Hinman)</p> <p><a href="#">Statement from Stephanie Avakian and Steven Peikin, Co-Directors of the SEC’s Division of Enforcement, Regarding Market Integrity</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Intellectual Property and Technology Risks Associated with International Business Operations</b></p> <p>In December 2019 the staff of the SEC Division of Corporation Finance published guidance on disclosure obligations that companies should consider with respect to intellectual property and technology risks that may occur in connection with international business operations.</p> <p>The guidance covers a broad range of potential risks related to conducting business in foreign jurisdictions; maintaining technology, data or intellectual property in foreign jurisdictions; and licensing or granting ownership rights to foreign governmental or private sector partners, among others.</p>	<p><a href="#">CF Disclosure Guidance Topic No. 8: Intellectual Property and Technology Risks Associated with International Business Operations</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Cybersecurity Risks.</b> Cybersecurity and related risk disclosure, as well as timely disclosure of cyber incidents, has been a continuing SEC focus.</p> <p><i>Internal Accounting Controls.</i> In October 2018, the Commission published a <a href="#">Report of Investigation</a> into whether certain public companies that suffered financial losses as a result of cyber-related fraud had violated federal securities laws by failing to have a system of internal accounting controls that provides reasonable assurances that the company’s assets will be protected from cyber-related fraud. The report emphasized that companies may need to reassess and revise their internal accounting controls in light of emerging risks, including risks that arise from cyber-related fraud and “today’s ever expanding digital interconnectedness.” Specifically, companies must “devise and maintain internal accounting controls that provide reasonable assurances that transactions are executed with, or that access to company assets is permitted only with, management’s general or specific authorization.”</p> <p>Earlier in 2018, the SEC published an <a href="#">interpretation</a> that cited the following potential negative impacts from cyber incidents as examples:</p> <ul style="list-style-type: none"> <li>(i) remediation costs, such as liability for stolen assets or information, repairs of system damage, and incentives to customers or business partners in an effort to maintain relationships after an attack;</li> </ul>	<p><a href="#">SEC Report Cautions Public Companies on Internal Controls and Cybersecurity Risks</a> (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<ul style="list-style-type: none"> <li>(ii) increased cybersecurity protection costs, which may include the costs of making organizational changes, deploying additional personnel and protection technologies, training employees, and engaging third party experts and consultants;</li> <li>(iii) lost revenues resulting from the unauthorized use of proprietary information or the failure to retain or attract customers following an attack;</li> <li>(iv) litigation and legal risks, including regulatory actions by state and federal governmental authorities and non-U.S. authorities;</li> <li>(v) increased insurance premiums;</li> <li>(vi) reputational damage that adversely affects customer or investor confidence; and</li> <li>(vii) damage to the company's competitiveness, stock price, and long-term shareholder value.</li> </ul>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Cybersecurity Disclosures.</b> In the <a href="#">interpretation</a>, the Commission stated that “[i]t would be helpful for companies to consider the following issues, among others, in evaluating cybersecurity risk factor disclosure:</p> <ul style="list-style-type: none"> <li>• the occurrence of prior cybersecurity incidents, including their severity and frequency;</li> <li>• the probability of the occurrence and potential magnitude of cybersecurity incidents;</li> <li>• the adequacy of preventative actions taken to reduce cybersecurity risks and the associated costs, including, if appropriate, discussing the limits of the company’s ability to prevent or mitigate certain cybersecurity risks;</li> <li>• the aspects of the company’s business and operations that give rise to material cybersecurity risks and the potential costs and consequences of such risks, including industry-specific risks and third-party supplier and service provider risks;</li> <li>• the costs associated with maintaining cybersecurity protections, including, if applicable, insurance coverage relating to cybersecurity incidents or payments to service providers;</li> <li>• the potential for reputational harm;</li> <li>• existing or pending laws and regulations that may affect the requirements to which companies are subject relating to cybersecurity and the associated costs to companies; and</li> <li>• litigation, regulatory investigation, and remediation costs associated with cybersecurity incidents.”</li> </ul>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Cybersecurity: Hypothetical Risks vs. Actual Events</b></p> <p>As noted above, disclosure of hypothetical risks is not appropriate if the risk has actually occurred. Review of cyber risk disclosure should include review in light of actual cyber events.</p> <p>In addition, companies have a duty to correct any prior disclosure that at the time such disclosure was made was untrue or omitted necessary material facts that would otherwise make the disclosure misleading.</p> <p>When a material incident occurs, companies should be aware of the need for timely disclosures. Additional guidance can be found in <a href="#">CF Disclosure Guidance: Topic No. 2, “Cybersecurity”</a> (October 13, 2011).</p>	<p><a href="#">SEC Press Release</a></p> <p><a href="#">SEC Complaint</a></p> <p><a href="#">CF Disclosure Guidance: Topic No. 2, “Cybersecurity”</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>LIBOR Transition Risks</b></p> <p>Disclosure about the LIBOR sunset in 2021 has been a topic of concern to the SEC. The SEC staff statements cited here highlight a variety of risks for companies to consider, including specific discussions by the Divisions of Corporation Finance, Investment Management and Trading and Markets, as well as the Office of the Chief Accountant.</p> <p>The Division of Corporation Finance noted that “[a] number of existing rules or regulations may require disclosure related to the expected discontinuation of LIBOR, including rules and regulations related to disclosure of risk factors, management’s discussion and analysis, board risk oversight, and financial statements.” The Office of the Chief Accountant highlighted accounting and financial reporting for modifications of terms within debt instruments; hedging activities; inputs used in valuation models; and potential income tax consequences.</p> <p><i>Confirm that any required LIBOR transition disclosure is included and has been updated, if appropriate.</i></p>	<p><a href="#">SEC Staff Statement on LIBOR Transition</a></p> <p><a href="#">SEC Staff Statement on LIBOR Transition—Key Considerations for Market Participants</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.</b>					
<p>Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.</p> <p>Item 2(a)</p>	<p><a href="#">701(a)-(e)</a></p>	<p>Furnish the information required by Item 701(a)-(e) of Regulation S-K as to all equity securities of the company sold by the company during the period covered by the Form 10-Q that were not registered under the Securities Act.</p> <p><b>Include</b> sales of reacquired securities, as well as new issues, securities issued in exchange for property, services, or other securities, and new securities resulting from the modification of outstanding securities.</p> <p><b>Do not include</b> unregistered sales of notes, drafts, bills of exchange, or bankers' acceptances which mature not later than one year from the date of issuance. (Instruction 1 to Item 701)</p> <p>If the Item 701 information previously has been included in a Current Report on Form 8-K, disclosure in the Form 10-Q is not required.</p> <p>If the sales were made in a series of transactions, the information may be given by such totals and periods as will reasonably convey the information required. (Instruction 2 to Item 701)</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Item 701(a)-(e) requires the following disclosure:</p> <ul style="list-style-type: none"> <li>• Securities sold. Give the date of sale and the title and amount of securities sold.</li> <li>• Underwriters and other purchasers. Give the names of the principal underwriters, if any. As to any such securities not publicly offered, name the persons or identify the class of persons to whom the securities were sold.</li> <li>• Consideration. As to securities sold for cash, state the aggregate offering price and the aggregate underwriting discounts or commissions. As to any securities sold otherwise than for cash, state the nature of the transaction and the nature and aggregate amount of consideration received by the company.</li> <li>• Exemption from registration claimed. Indicate the section of the Securities Act or the SEC rule under which exemption from registration was claimed and state briefly the facts relied upon to make the exemption available.</li> <li>• Terms of conversion or exercise. If the securities sold by the company are convertible or exchangeable into equity securities, or are warrants or options representing equity securities, disclose the terms of conversion or exercise of the securities.</li> </ul> <p>Determine whether there were any unregistered sales of equity securities during the period covered by the report unless a prior Form 8-K included the required information.</p> <p><i>Confirm that the Form 10-Q includes all required disclosure of unregistered sales of securities by the company.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 2(b)	<a href="#">701(f)</a>	<p>If required pursuant to <a href="#">Rule 463</a>, furnish the information about use of IPO proceeds required by Item 701(f) of Regulation S-K.</p> <p><b>Use of IPO Proceeds</b></p> <p>Item 701(f) and Rule 463 require that a company report the use of proceeds from the offering made pursuant to its first registration statement filed under the Securities Act in each Form 10-K or Form 10-Q following the effective date of the registration statement until the earlier of the company has applied all of the offering proceeds or the termination of the offering has been disclosed.</p> <p><i>Confirm that use of IPO proceeds disclosure is included in Item 2(b), if required.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
Item 2(c)	<a href="#">703</a>	<p>Furnish the information required by Item 703 of Regulation S-K for</p> <ul style="list-style-type: none"> <li>• any purchase made by or on behalf of the company or any “affiliated purchaser,” as defined in <a href="#">Rule 10b-18(a)(3)</a>,</li> <li>• of shares or other units of any class of the company’s equity securities that is registered under Section 12 of the Exchange Act</li> <li>• during the quarter covered by the Form 10-Q.</li> </ul>	<p><a href="#">SEC Proposes Accelerated and Enhanced Share Repurchase Reporting</a> (Goodwin alert)</p>		

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No																									
		<p>The disclosure must be provided in the tabular format shown below:</p> <table border="1" data-bbox="583 493 1297 1352"> <thead> <tr> <th data-bbox="583 493 728 837">Period</th> <th data-bbox="728 493 871 837">(a) Total number of shares (or units) purchased</th> <th data-bbox="871 493 1012 837">(b) Average price paid per share (or unit)</th> <th data-bbox="1012 493 1155 837">(c) Total number of shares (or units) purchased as part of publicly announced plans or programs</th> <th data-bbox="1155 493 1297 837">(d) Maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs</th> </tr> </thead> <tbody> <tr> <td data-bbox="583 837 728 993">Month #1 (identify beginning and ending dates)</td> <td data-bbox="728 837 871 993"></td> <td data-bbox="871 837 1012 993"></td> <td data-bbox="1012 837 1155 993"></td> <td data-bbox="1155 837 1297 993"></td> </tr> <tr> <td data-bbox="583 993 728 1149">Month #2 (identify beginning and ending dates)</td> <td data-bbox="728 993 871 1149"></td> <td data-bbox="871 993 1012 1149"></td> <td data-bbox="1012 993 1155 1149"></td> <td data-bbox="1155 993 1297 1149"></td> </tr> <tr> <td data-bbox="583 1149 728 1305">Month #3 (identify beginning and ending dates)</td> <td data-bbox="728 1149 871 1305"></td> <td data-bbox="871 1149 1012 1305"></td> <td data-bbox="1012 1149 1155 1305"></td> <td data-bbox="1155 1149 1297 1305"></td> </tr> <tr> <td data-bbox="583 1305 728 1352">Total</td> <td data-bbox="728 1305 871 1352"></td> <td data-bbox="871 1305 1012 1352"></td> <td data-bbox="1012 1305 1155 1352"></td> <td data-bbox="1155 1305 1297 1352"></td> </tr> </tbody> </table>	Period	(a) Total number of shares (or units) purchased	(b) Average price paid per share (or unit)	(c) Total number of shares (or units) purchased as part of publicly announced plans or programs	(d) Maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs	Month #1 (identify beginning and ending dates)					Month #2 (identify beginning and ending dates)					Month #3 (identify beginning and ending dates)					Total							
Period	(a) Total number of shares (or units) purchased	(b) Average price paid per share (or unit)	(c) Total number of shares (or units) purchased as part of publicly announced plans or programs	(d) Maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs																										
Month #1 (identify beginning and ending dates)																														
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Month #3 (identify beginning and ending dates)																														
Total																														

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Provide disclosure on a monthly basis. For example, if the quarter began on January 16 and ended on April 15, the chart would show repurchases for the months from January 16 through February 15, February 16 through March 15, and March 16 through April 15 (see required form of table).</p> <p>The table must include the following information for each class or series of securities for each month included in the period covered by the report:</p> <ul style="list-style-type: none"> <li>• The total number of shares (or units) purchased (column (a));</li> <li>• The average price paid per share (or unit) (column (b));</li> <li>• The total number of shares (or units) purchased as part of publicly announced repurchase plans or programs (column (c)); and</li> <li>• The maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs (column (d)).</li> </ul> <p>Column (a) should include all issuer repurchases, including those made pursuant to publicly announced plans or programs and those not made pursuant to publicly announced plans or programs.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>In footnote(s) to the table:</p> <ul style="list-style-type: none"> <li>• Briefly disclose the number of shares purchased other than through a publicly announced plan or program and the nature of the transaction (e.g., whether the purchases were made in open-market transactions, tender offers, in satisfaction of the company’s obligations upon exercise of outstanding put options issued by the company, or other transactions).</li> <li>• Indicate:               <ul style="list-style-type: none"> <li>○ the date each plan or program was announced;</li> <li>○ the dollar amount (or share or unit amount) approved;</li> <li>○ the expiration date (if any) of each plan or program;</li> <li>○ each plan or program that has expired during the period covered by the table; and</li> <li>○ each plan or program the company has determined to terminate prior to expiration, or under which the company does not intend to make further purchases.</li> </ul> </li> </ul> <p>Include all purchases, whether or not the purchases satisfied the conditions of Rule 10b-18.</p>			
		<p><i>Confirm that the information required by Item 703, including the required <b>table and footnote</b> disclosure, is included in the Form 10-Q.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 3. Defaults Upon Senior Securities</b>					
Item 3. Defaults Upon Senior Securities.	Item 3(a)	<p>If there has been any material default in the payment of principal, interest, a sinking or purchase fund installment, or any other material default not cured within 30 days, with respect to any indebtedness of the company or any of its significant subsidiaries exceeding five percent of the total assets of the company and its consolidated subsidiaries, identify the indebtedness and state the nature of the default.</p> <p>In the case of such a default in the payment of principal, interest, or a sinking or purchase fund installment, state the amount of the default and the total arrearage on the date of filing the Form 10-Q.</p> <p>Item 3(a) requires disclosure only of events which have become defaults under the governing instruments, i.e., after the expiration of any period of grace and compliance with any notice requirements.</p> <p>The information required by Item 3 need not be made if previously disclosed on a report on Form 8-K. Disclosure is not required for any class of securities held entirely by or for the account of the company or its wholly-owned subsidiaries.</p> <p><i>Confirm that any material defaults are disclosed as required by Item 3(a).</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	Item 3(b)	<p>If any material arrearage in the payment of dividends has occurred or if there has been any other material delinquency not cured within 30 days, with respect to any class of preferred stock of the company which is registered or which ranks prior to any class of registered securities, or with respect to any class of preferred stock of any significant subsidiary of the company, disclose:</p> <ul style="list-style-type: none"> <li>• The title of the class and the nature of the arrearage or delinquency; and</li> <li>• In the case of an arrearage in the payment of dividends, the amount and the total arrearage on the date of filing the Form 10-Q.</li> </ul> <p>The information required by Item 3 need not be made if previously disclosed on a report on Form 8-K. Disclosure is not required for any class of securities held entirely by or for the account of the company or its wholly-owned subsidiaries.</p> <p><i>Confirm that any material defaults are disclosed as required by Item 3(b).</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 4. Mine Safety Disclosures.</b>					
<p>Item 4. Mine Safety Disclosures</p> <p>See Part II, Item 6 for exhibit filing requirements applicable to mining operators</p>	<p>Form 10-Q Item 4; <a href="#">104</a></p>	<p><b>If applicable:</b></p> <p><i>Confirm that the Form 10-Q includes a statement that the information concerning mine safety violations or other regulatory matters required by Item 4 is included in Exhibit 95 to the Form 10-Q, if applicable.</i></p> <p>In general terms, Item 4 applies to a company that operates (or has a subsidiary that operates) a coal or other mine covered by the Federal Mine Safety and Health Act of 1977.</p> <p>If applicable, companies subject to this disclosure requirement must provide information concerning specified health and safety violations, orders and citations, related assessments and legal actions, and mining-related fatalities. If applicable, the substantive disclosure requirements for these items within the body of the relevant report consist of a statement that the disclosures required under Section 1503 of the Dodd-Frank Act and Item 104 of Regulation S-K are included as an exhibit to the Form 10-Q.</p>	<p>Companies that are subject to these reporting requirements should be aware of related amendments to Form 8-K that require current reporting of specified related events, which are not summarized here. The full text of the adopting release, <a href="#">Mine Safety Disclosure</a> (Release Nos. 33-9286; 34-66019) is available on the SEC website.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 5. Other Information.</b>					
Item 5. Other Information.		<p>The company must disclose under this item any information required to be disclosed in a report on Form 8-K during the period covered by the Form 10-Q that was not reported on a Form 8-K, whether or not the disclosure is otherwise required by Form 10-Q.</p> <p>If disclosure of such information is made under Item 5, it need not be repeated in a report on Form 8-K which the company would otherwise be required to file with respect to such information or in a subsequent Form 10-Q.</p> <p><i>Confirm either that:</i></p> <ul style="list-style-type: none"> <li>• <i>There is nothing that the company would be required to report on Form 8-K during the period covered by the Form 10-Q that the company has not reported on a Form 8-K; or</i></li> <li>• <i>Any required disclosure is included under Item 5 of the Form 10-Q.</i></li> </ul> <p>A company may voluntarily choose to disclose information pursuant to Item 5 to report a Form 8-K triggering event that occurred within four business days before the company files a Form 10-Q, no separate 8-K is required (except for filings required by Form 8-K Item 4.01, Changes in Registrant’s Certifying Accountant, and Item 4.02 of Form 8-K, Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review). All Item 4.01 and Item 4.02 events must be reported on Form 8-K and amendments to previously filed Forms 8-K must be filed on a Form 8-K/A. See <a href="#">Exchange Act Form 8-K CDI 101.01</a>.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	<p><a href="#">407(c)(3)</a></p>	<p>Furnish the information required by Item 407(c)(3) of Regulation S-K.</p> <p><a href="#">Item 407(c)(3)</a> requires the company to disclose any material changes to the procedures by which security holders may recommend nominees to the company’s board of directors if the company implemented those changes after the company’s most recent disclosure in response to the requirements of <a href="#">Item 407(c)(2)(iv)</a> or <a href="#">Item 407(c)(3)</a>.</p> <p>If the company implemented a material change for which disclosure would be required after the company’s most recent disclosure under <a href="#">Item 407(c)(2)(iv)</a> or <a href="#">Item 407(c)(3)</a>, the company must provide this disclosure in the Form 10-Q.</p> <p>For purposes of Item 407(c)(3), adoption of procedures by which security holders may recommend nominees to the company’s board of directors, where the company’s most recent disclosure in response to the requirements of <a href="#">Item 407(c)(2)(iv)</a> or <a href="#">Item 407(c)(3)</a> indicated that the company did not have in place such procedures, will constitute a material change requiring disclosure in the Form 10-Q.</p> <p><i>Confirm that the disclosure required by Item 407(c)(3) is included in the Form 10-Q, if applicable.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<b>Item 6. Exhibits.</b>					
Item 6. Exhibits	<p><a href="#">601</a></p> <p><a href="#">Item 601(a)(2)</a> (excerpt)</p>	<p><b>General Summary of Requirements</b></p> <p>Each Form 10-Q must contain an exhibit index, which must appear before the required signatures in the Form 10-Q.</p> <p>Each exhibit shall be listed according to the number assigned to it in the exhibit table.</p> <p>If an exhibit is incorporated by reference, this must be noted in the exhibit index.</p> <p>Each exhibit identified in the exhibit list (other than an exhibit filed in eXtensible Business Reporting Language) must include an active link to an exhibit that is filed with the Form 10-Q or, if the exhibit is incorporated by reference, an active hyperlink to the exhibit separately filed on EDGAR.</p> <p>If the company amends the Form 10-Q, each amendment must include hyperlinks to the exhibits required with the amendment.</p> <p>The rows immediately below summarize selected significant exhibit filing issues. A list of exhibits required by Form 10-Q follows these summaries.</p>			

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Hyperlinks to Exhibits</b></p> <p>SEC rules require companies to include active hyperlinks to exhibits in most reports filed with the SEC under the Exchange Act and most registration statements filed under the Securities Act.</p> <p>This applies to exhibits filed with the Form 10-Q report as well as exhibits incorporated by reference to prior filings.</p> <p>SEC rules also require companies to file most Exchange Act reports in HTML format, rather than ASCII.</p>	<p><a href="#">Exhibit Hyperlinks and HTML Format</a> (Release Nos. 33-10322; 34-80132)</p> <p><a href="#">SEC Adopts Mandatory Exhibit Hyperlinks and HTML Format Rules</a></p> <p><a href="#">Reminder: SEC Exhibit Hyperlink And HTML Format Rules Become Effective</a> (Goodwin alert)</p>		

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Hyperlinks to Information Incorporated by Reference</b></p> <p>SEC Securities Act Rule 411 and Exchange Act Rule 12b-23 require that companies include hyperlinks to information on EDGAR if it has been incorporated by reference into a registration statement or prospectus.</p> <p>Confirm that each reference has been hyperlinked to the correct information by testing each hyperlink.</p> <p>Note the following:</p> <ul style="list-style-type: none"> <li>• Companies that use hyperlinks to incorporate information by reference in a Form 10-Q should include the hyperlink itself together with a statement that clearly identifies the document where the incorporated information was originally filed or submitted and the location of the information within that document</li> <li>• The rules do not require a company to file an amendment to a document solely to correct an inaccurate hyperlink unless that hyperlink was included in a pre-effective registration statement</li> <li>• The rules do not require a company to correct inaccurate hyperlinks to information incorporated by reference in an effective registration statement by including a corrected hyperlink in a subsequent periodic report or a post-effective amendment</li> <li>• Filings that are subject to the amended hyperlinking requirements in Rules 411 and 12b-23 must be filed in HTML format</li> <li>• The SEC indicated in the <a href="#">adopting release</a> that the amendments are “solely meant to introduce a navigation feature and do not impose additional or modified requirements regarding what information may be incorporated by reference.”</li> </ul>	<p><a href="#">FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC’s New Amendments</a></p> <p><a href="#">SEC Adopts Mandatory Exhibit Hyperlinks and HTML Format Rules</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Exhibits May Omit Schedules and Attachments</b></p> <p>Item 601(a)(5) provides that a company may omit entire schedules and similar attachments to exhibits if the omitted portions (1) do not contain material information and (2) are not otherwise disclosed in the exhibit or the disclosure document.</p> <p>The filed exhibit must contain a list that briefly identifies the contents of any omitted schedules and attachments, but the SEC clarified that Item 601(a)(5) does not require a company to prepare a separate list if that information is already included within the exhibit in a manner that conveys the subject matter of the omitted schedules and attachments. The amendment to Item 601(a)(5) expanded the existing accommodation of Item 601(b)(2) to all exhibits filed under Item 601.</p> <p>Unlike Item 601(b)(2), Item 601(a)(5) does not require a company to include an explicit agreement to furnish a supplemental copy of any omitted schedule upon request of the SEC staff, although other SEC rules require companies to comply with such a request.</p>	<p><a href="#">FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Material Contract Exhibits May Omit Confidential Information</b></p> <p>Item 601(b)(10) requires companies to file certain material contracts as an exhibit to various SEC reports and registration statements. Before the 2019 amendments, the only way to omit immaterial but competitively sensitive information was for a company to request confidential treatment of sensitive information; if the SEC granted the request, companies were permitted to redact specific information from the material contract exhibit publicly filed on EDGAR.</p> <p>Item 601(b)(10) permits companies to omit confidential information from material contracts exhibits filed under Item 601(b)(10) and certain other exhibits without submitting a confidential treatment request to the SEC if the information satisfies specified conditions. Conditions include, among others: the information (1) must not be material and (2) must be likely to cause competitive harm to the company if publicly disclosed. Companies must limit redactions to no more information than necessary to prevent competitive harm to the company.</p> <p>SEC rules require companies (1) to indicate omitted information with brackets in the filed version of the exhibit, (2) to mark the exhibit index to indicate that portions of the exhibit have been omitted, and (3) to submit marked copies of exhibits for review by SEC staff and provide supplemental materials to the SEC staff promptly upon request. The SEC staff may request that the company file an amendment that includes some or all of the previously redacted information.</p> <p><b>Important note:</b> Companies that have previously obtained a confidential treatment order which is about to expire must file an application under Rules 406 or 24b-2 to continue to protect the confidential information from public release. <b>Filing the redacted exhibit on EDGAR following the procedures specified by the 2019 amendments to Item 601(b) of Regulation S-K <i>will not</i> provide renewed confidential treatment for the previously filed information.</b></p>	<p>Regulation S-K <a href="#">Item 601(b)(10) and 601(b)(2)</a></p> <p><a href="#">SEC Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</a></p> <p><a href="#">CF Disclosure Guidance: Topic No. 7: Confidential Treatment Applications Submitted Pursuant to Rules 406 and 24b-2</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Exhibits Should Omit Personally Identifiable Information</b></p> <p>Item 601(b)(6) permits companies to omit personally identifiable information such as bank account numbers, social security numbers, home addresses, and similar information from an exhibit without submitting a confidential treatment request.</p>	<p><a href="#">FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	<a href="#">10(d)</a>	<p><b>Elimination of Five-Year Limitation on Incorporation by Reference of EDGAR Filings – Item 10(d)</b></p> <p>Item 10(d) of Regulation S-K previously generally prevented a company from incorporating a document by reference if the document had been on file with the SEC for more than five years and did not fall within one of the exceptions provided. The five-year limitation on incorporation of exhibits by reference in Item 10(d) has been deleted, eliminating the need to file “stale” exhibits.</p> <p>Confirm that the company does not plan to re-file any documents previously filed on the EDGAR system.</p>	<p><a href="#">FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</a></p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Exhibit List – Exhibits Required for Form 10-Q Reports</b></p> <p>The exhibits listed below are required by Item 601(b) for Form 10-Q reports. The numbers in parentheses reflect the numbering in Item 601(b) of Regulation S-K.</p> <p>Refer to Item 601(a)(4) and Item 601(b)(2) for additional information about exhibit filing requirements.</p> <p><i>Confirm that each required exhibit will be listed and either filed with the Form 10-Q or incorporated by reference from a previous company SEC filing.</i></p> <p><i>Confirm that each exhibit is properly hyperlinked (see next row). Test each hyperlink to verify.</i></p> <p><i>Confirm that any exhibits incorporated by reference is properly hyperlinked. Test each hyperlink to verify. See final row of this section.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		(2) Plan of acquisition, reorganization, arrangement, liquidation or succession	Confidential terms and provisions of the agreement may be redacted if not material and the company customarily and actually treats the information as private or confidential.		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
		(3)(i) Articles of incorporation	A complete copy of the company's charter or bylaws, as amended, must be filed as		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		(3)(ii) Bylaws	an exhibit if the company is filing an amendment with the Form 10-Q or has previously filed an amendment but not a complete copy as an exhibit to a Form 8-K.		Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
		(4) Instruments defining the rights of securities holders, including indentures, (i) through (v)  The requirement to file an exhibit containing a description of each class of the company's securities registered under Section 12 of the Exchange Act does not apply to Form 10-Q. Instruction 1 to paragraph (b)(4)(vi) provides that "[a] registrant is only required to provide the information called for by Item 601(b)(4)(vi) if it is filing an annual report under Exchange Act Section 13(a) or 15(d)."  			Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
		(10) Material contracts  Confirm that the Form 10-Q lists as an exhibit each "material contract" required to be filed by Item 601(b)(10). Item 601(b)(10)(i) requires companies to file every material contract not made in the ordinary course of business if the material contract is to be performed in whole or in part at or after the filing of the Form 10-Q.  	Confidential terms and provisions of the agreement may be redacted if not material and the company customarily and actually treats the information as private or confidential.		Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>(13) Annual report to security holders, Form 10-Q or quarterly report to security holders</p> <p>Form 10-Q, General Instruction D.1:</p> <p>If the company makes available to its stockholders or otherwise publishes, within the period prescribed for filing the report, a document or statement containing information meeting some or all of the requirements of Part I of Form 10-Q, the information called for may be incorporated by reference from such published document or statement, in answer or partial answer to any item or items of Part I of Form 10-Q, provided that the company files a copy of the document or statement as an exhibit to Part I of the Form 10-Q.</p> <p>Form 10-Q, General Instruction D.3:</p> <p>If any information required by Part I or Part II of Form 10-Q is incorporated by reference into an electronic format document from the quarterly report to security holders as provided in General Instruction D, the company must file any portion of the quarterly report to security holders incorporated by reference as an exhibit to the Form 10-Q in electronic format, as required by Item 601(b)(13) of Regulation S-K.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
		<p>(15) Letter re unaudited interim financial information</p>	<p>Refer to Item 601(b)(15) for requirements</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
		<p>(18) Letter re change in accounting principles</p>	<p>Refer to Item 601(b)(18) for requirements</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		(22) Subsidiary guarantors and issuers of guaranteed securities and affiliates whose securities collateralize securities of the registrant	Refer to Item 601(b)(22) for requirements		Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
		(23) Consents of experts and counsel			Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
		(24) Power of attorney			Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
	<a href="#">601(b)(31)</a>	<p>(31) Rule 13a-14(a) or 15d-14(a) Certifications</p> <p><i>Separate certifications are required for the CEO and CFO.</i></p> <p><i>Certifications must be filed in the form required by Item 610(b)(31).</i></p> <p><i>Rules 13a-14(a) and 15d-14(a) permit limited modifications to reflect periods before the company became subject to internal control over financial reporting.</i></p>	<p>The form of this certification is subject to strict requirements as to form.</p> <p>Failure to file this exhibit in the required form results in the Form 10-Q being treated as not filed, which could result in a late filing.</p> <p>This can only be remedied by filing the entire Form 10-Q again with the required certifications.</p> <p>Filing a Form 10-Q after the due date will result in various adverse consequences, including loss of Form S-3 eligibility, among others.</p>		Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	<a href="#">601(b)(32)</a>	<p>(32) Section 1350 Certifications</p> <p><i>This certification may be provided separately for the CEO and CFO, or as a joint certification.</i></p> <p><i>Certifications must be filed in the form required by Item 610(b)(31)</i></p> <p><i>Confirm that Exhibit 32 is <b>furnished</b> rather than filed</i></p>	<p>The form of this certification is subject to strict requirements.</p> <p>Failure to file this exhibit in the required form results in the Form 10-Q being treated as not filed.</p> <p>This can only be remedied by filing the entire Form 10-Q again with the required certifications.</p> <p>Filing a Form 10-Q after the due date will result in various adverse consequences, including loss of Form S-3 eligibility, among others.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
	<a href="#">Regulation S-K Item 601(b)(95)</a>	<p>(95) Mine Safety Disclosure Exhibit</p> <p>Each company “that is an operator, or that has a subsidiary that is an operator, of a coal or other mine must provide the information required by Item 104 of Regulation S-K in an exhibit to its Exchange Act annual or quarterly report” (<i>i.e.</i>, Form 10-Q or Form 10-Q report).</p>	<p>See Part II, Item 6.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
		<p>(99) Additional exhibits</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		(101) Interactive Data File	Must be filed with the Form 10-Q, and must include the word “inline” in the title/description of the exhibit.		Yes <input type="checkbox"/> No <input type="checkbox"/>
		(104) Cover Page Interactive Data File	Must be filed with the Form 10-Q. The exhibit index should refer to the Item 101 Interactive Data File submitted under Item 101.		Yes <input type="checkbox"/> No <input type="checkbox"/>
		<p><b>Interactive XBRL Exhibits (101 and 104)</b></p> <ul style="list-style-type: none"> <li>The exhibit index must include the word “inline” in the title description for each Inline XBRL exhibit, including Exhibit 101.* and Exhibit 104. (<a href="#">SEC Staff C&amp;DI Question 101.01</a>)</li> <li>Interactive Data Files (<i>i.e.</i>, those related to financial and other information, not including the tagged cover page data for the report or registration statement) should be identified as an Exhibit 101 in the exhibit index. (Staff C&amp;DIs, Question 101.01)</li> </ul> <p>The Cover Page Interactive Data File should be identified as Exhibit 104 in the exhibit index, but the requirement to submit a Cover Page Interactive Data File should be satisfied using an Inline XBRL Document Set with EX-101.* attachments other than EX-101.INS. Accordingly, the exhibit index should include a cross-reference to the EX-101.* attachments for the Cover Page Interactive Data File.</p> <p>Confirm that the exhibit list or index lists Exhibit 104.</p>	<p>XBRL information:</p> <p>Cover page tagging:</p> <p><a href="#">FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</a></p> <p><a href="#">Disclosure Simplification, Round Two: A Deep Dive Into The SEC’s New Amendments</a></p> <p>Inline XBRL:</p> <p><a href="#">Inline XBRL Filing of Tagged Data, Release No. 33-10514</a></p> <p><a href="#">SEC Adopts Mandatory Inline XBRL</a></p> <p>Inline XBRL Staff C&amp;DIs:</p> <p><a href="#">SEC Staff C&amp;DIs</a></p> <p><a href="#">Inline XBRL Interpretations Issued by SEC Staff</a></p>		

Form 10-Q Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p><b>Scaling Errors in Public Float</b></p> <p>According to the staff of the SEC Division of Risk, Strategy and Financial Innovation (DERA), some filers are inconsistently reporting public float values. For example, one filer reported a public float of \$800 million in its HTML filing but reported a public float of \$8 billion in its XBRL data. Companies should carefully review their XBRL data to ensure scaling accuracy. Furthermore, the SEC staff has advised that companies should verify that information in their HTML filing is consistent with their XBRL data.</p>	<p><a href="#">Scaling Errors in Public Float</a></p> <p>See <a href="#">Staff Observations and Guidance</a> for other data quality reminders</p>		
<b>Signature Page</b>					
Signature Page	General instruction G to Form 10-Q.	<p>The Form 10-Q must be signed:</p> <ul style="list-style-type: none"> <li>on behalf of the company by an officer duly authorized to sign the report; and</li> <li>by the company's <b>principal</b> financial officer or <b>chief</b> accounting officer – note the difference and make sure the signature page reflects the correct responsibility/position.</li> </ul> <p>The Chief Executive Officer or President often signs the Form 10-Q, but that signature is not required.</p> <p>The name of each person who signs the report must be typed or printed beneath the signature.</p> <p>In the case where the principal financial officer or chief accounting officer is also duly authorized to sign on behalf of the registrant, one signature is acceptable provided that the signature lines clearly indicate the dual responsibilities of the signatory.</p> <p><i>Confirm that the Form 10-Q has been signed as required.</i></p>	<p>Note that the CEO/CFO certifications are filed as Exhibits 31 and 32 to the report, rather than as part of the signature page and that such certifications also need to be signed.</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>



## FORM OF CEO/CFO CERTIFICATION – EXHIBIT 31 (Rule 13a-14(a)/15d-14(a))

I, [identify the certifying individual], certify that:

1. I have reviewed this [specify report] of [identify registrant];
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The company's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the company's internal control over financial reporting that occurred during the company's most recent fiscal quarter (the company's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the company's internal control over financial reporting; and
5. The company's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the company's auditors and the audit committee of the company's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal control over financial reporting.

Date: \_\_\_\_\_

\_\_\_\_\_  
 [Signature]  
 [Title]

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 04/04/22