

2022-2023 YEAR-END TOOL KIT

2022 YEAR-END REPORTING

FORM 10-K – FORM CHECK

November 29, 2022

Form 10-K Form Check

This document has been prepared to assist with review of Form 10-K Annual 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-K. 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-K reports that have changed since the preceding year for companies with calendar year ends are summarized on the following page.

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Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<u>FORM 10-K/10-Q FILING DEADLINES FOR YEAR ENDED DECEMBER 31, 2022</u>					
		<u>Form 10-K</u>	<u>Subsequent Form 10-Qs</u>	<u>Section 404 Compliance</u>	
Large Accelerated Filers* (public float ≥ \$700MM)		March 1, 2023 60 days after fiscal year end	40 days after each fiscal quarter end	required	
Accelerated Filers* (public float ≥ \$75MM and < \$700MM)		March 16, 2023 75 days after fiscal year end	40 days after each fiscal quarter end	required	
Non-Accelerated Filers* (public float < \$75MM)		March 31, 2023 90 days after fiscal year end	45 days after each fiscal quarter end	see below	
Latest Day to File Definitive Proxy Statement if Part III of Form 10-K incorporates this disclosure from proxy statement by reference			May 1, 2023 120 days after fiscal year end		
Note that Smaller Reporting Companies may also be Accelerated Filers and therefore subject to filing deadlines for Accelerated Filers.					
PERMANENT NON-ACCELERATED FILER EXEMPTION – INTERNAL CONTROL/SECTION 404					
Under SEC rules, non-accelerated filers are permanently exempt from the requirement to provide an auditor attestation on the company's internal control over financial reporting. They continue to be subject to the requirement to provide a management report (including an assessment of effectiveness) on internal control over financial reporting in their annual reports.					
* See definitions below.					

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<p><u>ENTERING AND EXITING LARGE ACCELERATED FILER AND ACCELERATED FILER STATUS</u></p> <p>[See SEC Small Entity Compliance Guide for guidance on transitioning into and out of Smaller Reporting Company (SRC) status.]</p> <p>Exiting Accelerated Filer Status. 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 \$60 million 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>Exiting Large Accelerated Filer Status. 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 \$560 million 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>How Change of Status Affects Filing Deadlines: Acceleration of Deadlines. 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 due date 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>How Change of Status Affects Filing Deadlines: Deceleration of Deadlines. 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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<p>Specialty Counsel Disclosure Review and Update</p> <p>Determine whether review of disclosure in the Form 10-K by lawyers in specialty practices is necessary. If so, coordinate review with specialty counsel and confirm either that no disclosure updates are necessary or that appropriate updates are reflected in the Form 10-K.</p> <p>Reminder: except in limited specific instances, disclosure in the Form 10-K speaks as of the filing date, not as of the end of the fiscal year.</p> <p>What disclosure specialty counsel should review will vary, depending on the nature of the matter, the level of involvement by the specialty counsel, and expectations and understandings about the scope of review for the specific disclosure and the Form 10-K generally. The scope and nature of review must be clearly communicated and understood by company management, in-house counsel (if applicable) and outside counsel.</p> <p>Examples of disclosure that may require review by specialty counsel may include (see also suggested guidance below):</p> <ul style="list-style-type: none"> • Litigation, including both updated disclosure for ongoing litigation and disclosure of new litigation; • Food and Drug Administration review and approval of drugs and medical devices and the status of any related clinical trials; • Federal and state regulation of banks, bank holding companies, broker-dealers, investment advisors and other financial service companies; • Federal income tax consequences of equity and/or debt investments in the company (especially relevant for REITs with ongoing offerings such as ATM equity programs or other offerings for which a prospectus supplement has been filed and is updated only by the company's Form 10-K, Form 10-Q and Form 8-K reports); • Federal and state environmental regulation; and • In each case, any risk factor disclosure related to the relevant disclosure. <p>If the company is eligible to use Form S-3 for primary offerings, review of the disclosure in the Form 10-K may require specialty counsel to read also earlier disclosure on the topic that was contained in reports and offering documents filed by the company after the prior year Form 10-K report was filed in order establish the current state of the company's disclosure on the relevant topic. This may include review of the following company SEC filings:</p> <ul style="list-style-type: none"> • The most recent Form 10-Q quarterly report; • Form 8-K Current Reports filed since the most recent Form 10-Q; and • The most recent prospectus supplement and/or registration statement. <p><i>Continued below</i></p>					

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Specialty Counsel Disclosure Review and Update Review of company disclosure and statements not contained in SEC filings. The preceding paragraph addresses disclosure in company filings that were incorporated by reference into Form S-3 registration statements during the fiscal year covered by the Form 10-K that is being reviewed. The company may have disclosed information or made statements that were not contained in an SEC filing but are related to the disclosure under review by specialty counsel. Depending on the circumstances, it may be appropriate to have a discussion that includes the company, the specialty counsel and the corporate/securities lawyers who are handling the primary review of the Form 10-K to determine whether it would be helpful for specialty counsel to review these other public disclosures that were <u>not</u> contained in SEC filings. This could include a broad variety of materials. Examples could include the following: <ul style="list-style-type: none"> • earnings releases furnished (<i>i.e.</i>, not filed) under Item 2.02 of Form 8-K; • company press releases; • ESG reports; • Investor relations materials and presentations; and • disclosure on the company's website. <p>The scope of this review should be clearly understood by all participants in the Form 10-K review.</p>					
Form 10-K: Current SEC Form					
Form 10-K (pdf) There is a complete list of SEC Forms on the SEC website . Be careful using Google or other search engines to locate an Acrobat format (pdf) copy of Form 10-K on the SEC website. There are obsolete copies of Form 10-K that remain accessible on the SEC website using internet search engines (example , expired March 31, 2017). Use only the most current file, linked from the SEC Forms List . Verify that the OMB approval expiration date is current (May 31, 2025 as of November 29, 2022).					
Compare the Form 10-K draft to the current Form 10-K posted on the SEC website linked from the SEC Forms List page. <i>Confirm that each item is included. Items for which the response is "not applicable" or "none" must be included. See Rule 12b-13 under the Securities Exchange Act of 1934 ("Exchange Act").</i>					Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Facing (Cover) Page					
Mark one: <input type="checkbox"/> Annual Report for the fiscal year ended [] or <input type="checkbox"/> Transition Report for the transition period from/to _____	Form 10-K Cover Page		Transition reports are filed for a financial reporting period after a company changes the date of its fiscal year end. See Rule 15d-10 of the Exchange Act.		Yes <input type="checkbox"/> No <input type="checkbox"/>
Commission file number	Form 10-K Cover Page	Confirm the company's SEC Exchange Act file number as shown on the company's SEC EDGAR filings page. Do not use the company's EDGAR CIK (central index key) number.			Yes <input type="checkbox"/> No <input type="checkbox"/>
Exact name of registrant as specified in its charter	Form 10-K Cover Page	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.			Yes <input type="checkbox"/> No <input type="checkbox"/>
State or other jurisdiction of incorporation or organization	Form 10-K Cover Page	Confirm that the correct state or other jurisdiction is shown.			Yes <input type="checkbox"/> No <input type="checkbox"/>
I.R.S. Employer Identification No.	Form 10-K Cover Page	Confirm that the correct IRS EIN is shown.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Address of principal executive offices	Form 10-K Cover Page	<p><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></p> <p>Note that “publicly traded” companies that show a California address for the company’s principal executive offices are subject to California laws on gender and demographic diversity (Senate Bill 826 and Assembly Bill 969). “Publicly traded” companies are companies with a class of equity securities listed on the NYSE, Nasdaq or NYSE American.</p>	<p>New California Law Will Require Increased Diversity on Public Boards (Goodwin alert)</p> <p>SEC Approves Nasdaq Board Diversity Rules (Goodwin alert)</p>		Yes <input type="checkbox"/> No <input type="checkbox"/>
Registrant’s telephone number, including area code	Form 10-K Cover Page	<i>Confirm that the correct telephone number is shown.</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>
Securities registered pursuant to Section 12(b) of the [Exchange] Act	Form 10-K Cover Page	<p><i>Confirm:</i></p> <ul style="list-style-type: none"> • <i>title of each class</i> • <i>trading symbol(s)</i> • <i>name of each exchange on which registered</i> 			Yes <input type="checkbox"/> No <input type="checkbox"/>
Securities registered pursuant to Section 12(g) of the [Exchange] Act	Form 10-K Cover Page	<i>Confirm title of class</i>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K 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 if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.	Form 10-K Cover Page	<p>Determine whether the company is a “well-known seasoned issuer” as defined in Rule 405* under the Securities Act of 1933 (Securities Act) and check the appropriate box.</p> <p>* Generally, a company that is (1) current and timely in its Exchange Act reports for at least one year, (2) has either (a) \$700 million of worldwide public common equity float or (b) during the preceding three years has issued \$1 billion or more of non-convertible securities, other than common equity, in registered offerings for cash, and (3) is not an “ineligible issuer” as defined in Rule 405.</p> <p>Note that not all “well-known seasoned issuers” will be “large accelerated filers” due to differences in the date for determination of public float as the well-known seasoned issuer definition looks back 60 days from the date of filing the 10-K and the exclusion of “ineligible issuers” from the definition of well-known seasoned issuer.</p>	Rule 405		Yes <input type="checkbox"/> No <input type="checkbox"/>
Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the [Exchange] Act.	Form 10-K Cover Page	Check if the company is a voluntary filer (<i>i.e.</i> , has no class of securities registered pursuant to Section 12(b) or Section 12(g) and files Exchange Act reports voluntarily pursuant to Section 15(d))			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K 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 (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.	Form 10-K Cover Page	<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"> • <i>Form 10-K annual report</i> • <i>Schedule 14A definitive proxy statement*</i> • <i>Form 10-Q quarterly report</i> • <i>Form 8-K current report for voting results of annual meeting</i> • <i>Form 8-K current report for results of say-on-frequency vote, if applicable</i> • <i>Form 8-K current report for each reportable event that requires timely filing**</i> <p><i>* If the Form 10-K “forward incorporates” 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 and 2024], subject to adjustment if the 120th day is a Saturday, Sunday or federal holiday).</i></p> <p><i>** 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.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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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).	Form 10-K Cover Page	<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>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>SEC Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p> <p>Inline XBRL:</p> <p>SEC Release No. 33-10514</p> <p>SEC Adopts Mandatory Inline XBRL</p> <p>Inline XBRL Staff C&DIs:</p> <p>SEC Staff C&DIs</p> <p>Inline XBRL Interpretations Issued by SEC Staff</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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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.	Form 10-K Cover Page	<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>SEC Amendments Exempt More Smaller Reporting Companies from SOX 404(b) and Accelerated Filing Deadlines (Goodwin alert)</p> <p>SEC Expands Smaller Reporting Company Eligibility (Goodwin alert)</p> <p>Accelerated Filer and Large Accelerated Filer Definitions (SEC Small Entity Compliance Guide)</p> <p>Smaller Reporting Company Definition (Release No. 34-83550)</p> <p>Accelerated Filer and Large Accelerated Filer Definitions (Release No. 34-88365)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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		<p>Large accelerated filers are companies that have a public equity float of \$700 million or more and satisfy the additional conditions below.</p> <p>Accelerated filers 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>			
Check box to indicate Section 16 reporting delinquencies	Form 10-K Cover Page	<i>Confirm that the cover page does not include text and a related check box to indicate delinquent Section 16(a) reports, which have been eliminated by SEC amendments</i>	See Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments (Goodwin alert)		Yes <input type="checkbox"/> No <input type="checkbox"/>

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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.	Form 10-K Cover Page	<p>If the company is an emerging growth company, check the box if the company has elected not 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 for complying with new or revised financial accounting standards (opt out), the EGC can later opt in (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, Jumpstart Our Business Startups Act Frequently Asked Questions - Generally Applicable Questions on Title I of the JOBS Act.)</p> <p>Companies that opt out (i.e., elect not to use the extended transition period) in connection with filing their initial registration statement, and companies that opt out at a later time, cannot subsequently opt in. (Question 13 and Question 37, Jumpstart Our Business Startups Act Frequently Asked Questions - Generally Applicable Questions on Title I of the JOBS Act.)</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act by the registered public accounting firm that prepared or issued its audit report.	Form 10-K Cover Page	<i>Confirm that this box has been checked unless the company is a non-accelerated filer or otherwise qualifies for an exemption from Section 404(b) of the Sarbanes-Oxley Act.</i>	SEC Amendments Exempt More Smaller Reporting Companies from SOX 404(b) and Accelerated Filing Deadlines (Goodwin alert)		Yes <input type="checkbox"/> No <input type="checkbox"/>
State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.	Form 10-K Cover Page	Determine the aggregate market value of the voting and non-voting common equity held by non-affiliates ("public float") as of the last business day of the company's most recently completed second fiscal quarter, computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity as of such date. Executive officers and directors are affiliates. Certain large shareholders may also be considered affiliates.	A note in Form 10-K states that "[i]f a determination as to whether a particular person or entity is an affiliate cannot be made without involving unreasonable effort and expense, the aggregate market value of the common stock held by non-affiliates may be calculated on the basis of assumptions reasonable under the circumstances, provided that the assumptions are set forth in this [Form 10-K] report".		Yes <input type="checkbox"/> No <input type="checkbox"/>

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<p><i>APPLICABLE ONLY TO REGISTRANTS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS:</i></p> <p>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.</p>	Form 10-K Cover Page	If applicable, review and confirm.			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p><i>(APPLICABLE ONLY TO CORPORATE REGISTRANTS)</i></p> <p>Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date</p>	Form 10-K Cover Page	<p>Make sure the date being used is close to the planned filing date of the 10-K. The date should not be the company's fiscal year 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.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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DOCUMENTS INCORPORATED BY REFERENCE List hereunder the following documents if incorporated by reference and the Part of the Form 10-K (e.g., Part I, Part II, etc.) into which the document is incorporated: (1) Any annual report to security holders; (2) Any proxy or information statement; and (3) Any prospectus filed pursuant to Rule 424(b) or (c) under the Securities Act of 1933. The listed documents should be clearly described for identification purposes (e.g., annual report to security holders for fiscal year ended December 24, 1980)	Form 10-K Cover Page	<p>If the Form 10-K indicates that the disclosure required by Part III (i.e., Items 10-14) will be incorporated by reference:</p> <ul style="list-style-type: none"> Confirm that no disclosure is included in the Form 10-K under those items (other than references to the appropriate proxy statement captions if the company chooses to provide that level of specificity). Confirm that the proxy statement will be filed within 120 days after the end of the company's fiscal year.* Note that if the Part III information is not included in the 10-K and the definitive proxy statement cannot be filed by April 30, the company will need to file a Form 10-K/A no later than 120 days after the end of the company's fiscal year to file the Part III information. Failure to file the definitive proxy statement or a Form 10-K/A containing the Part III information will have significant adverse consequences, including loss of Form S-3 eligibility. This filing deadline cannot be extended under Rule 12b-25. <p>*April 30 (April 29 in leap years; e.g., 2024), subject to adjustment pursuant to Rule 0-3 if April 30 is a Saturday, Sunday or federal holiday</p>			Yes <input type="checkbox"/> No <input type="checkbox"/>

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Note regarding the Form 10-K cover page and auditor information disclosure and tagging requirements <p>As part of the final amendments adopted by the SEC to implement the HFCAA, Item 405 of Regulation S-T and the EDGAR Filer Manual require that Form 10-K reports include the auditor's name, location and PCAOB firm ID number in visible text, and require tagging of this information using interactive XBRL. The final amendments do not require that companies include this disclosure in any specific location. Adding this information and the related tagging to the cover page of the Form 10-K adds unnecessary text and tagging to the cover page and is therefore not the preferred location for this disclosure, although doing so would comply with the auditor information disclosure and tagging requirements. Instead, we suggest that companies consider presenting the required auditor information in Item 14 and tagging that information there as required. Refer to Item 8, "Audit Report Interactive XBRL Tagging," Item 9C, "Disclosure Regarding Foreign Jurisdictions that Prevent Inspections" and Item 14, "Principal Accountant Fees and Services," for additional information.</p>					
PART I					
Trending Disclosure Topics – potentially applicable throughout the Form 10-K (Business; Risk Factors; Forward-Looking Statement Disclaimer; MD&A; Financial Statement Footnotes, and other disclosure)					
Interest Rates, Inflation and Related Matters <p>During 2023, interest and inflation rates have increased significantly relative to recent years, although the impacts have been felt to different extents in different industries. While the express requirement to discuss the impact of inflation and price changes was eliminated by amendments to Item 303 of Regulation S-K in 2020 that became effective during 2021, disclosure may still be required in MD&A if inflation or changing prices have had a material impact on the company or are a known trend or uncertainty that is reasonably expected to have a material impact on the company. The same disclosure considerations apply to changes in interest rates, which may affect companies differently depending on a company's business. Other disclosure sections that may require review and revision include Risk Factors and the forward-looking statement disclaimer.</p>					
COVID-19 <p>Make sure COVID-19 disclosures speak as of the date of filing of the 10-K. 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; (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>					

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Environmental, Social & Governance (ESG) Matters <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. It is very important to make sure that the ESG disclosures in the Form 10-K 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 sample comment letter on climate change disclosures that you may want to consider in reviewing the 10-K.</p>					
Human Capital Disclosure <p>Ensure the Business section of the Form 10-K contains disclosure regarding human capital resources that is responsive to the requirements of Item 101(c)(2)(ii) of Regulation S-K. SEC comment letters indicate that the SEC Staff is checking to see if this disclosure appears in required filings. It is recommended that the company include a subheading in the Business section titled "Human Capital," "Human Capital Resources," or something similar. Previous disclosure that referred to employees or including "Employees" as a subheading should be reviewed and changed to "Human Capital" as appropriate.</p>					
Cybersecurity <p>At a minimum, most companies will appropriately include company- and business-specific risk factors. Companies that have experienced one or more cyber breaches or incidents may need to disclose these breaches or incidents. If the company has experienced a material cyber breach or incident, the risk factors and forward-looking statement disclaimer should be reviewed carefully to determine whether the actual occurrence of such breaches or incidents need to be disclosed in the risk factors section or elsewhere and to ensure that there is no omission or misstatement about the company's exposure to cyber risks. If the Form 10-K contains no cybersecurity disclosure, consider including a cybersecurity risk factor.</p>					

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p>[Forward-Looking Statements Cautionary Disclaimer]</p> <p>Note on location: the forward-looking statement disclaimer is often placed immediately before or after Item 7, MD&A because MD&A is the part of the Form 10-K that is most likely to contain forward-looking statements, but Form 10-K does not require the disclaimer, nor does it prescribe any specific location. Many companies provide it at the beginning of the 10-K or in conjunction with the Risk Factors section.</p>	No Form 10-K Requirement	<p>The forward-looking statement disclaimer is not required by Form 10-K or by SEC rules or guidance. It is optional disclosure permitted by the Private Securities Litigation Reform Act of 1995 (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"> 1. <u>identified</u> as a forward-looking statement and 2. <u>accompanied</u> by 3. <u>meaningful cautionary statements</u> that identify important factors that could cause actual results to differ materially from the forward-looking statements. <p><i>Confirm:</i></p> <ul style="list-style-type: none"> • <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> • <i>that the disclaimer identifies “important” factors that could result in the forward-looking statements not coming to fruition;</i> • <i>that these factors are reviewed and updated for each filing rather than merely copied from a prior filing;</i> • <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 supplement but in most cases cannot replace factors stated in the disclaimer.</i> 	See also Item 1A, “Risk Factors,” below.		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Part III (No Item or Caption) <i>See General Instruction G.(3)</i>		<p>Proxy statement can omit executive officer Item 401 information if included in Part I of Form 10-K under caption “Information about our Executive Officers”</p> <p>An instruction to Item 401 states that information about executive officers required by Item 401 is not required in a company's proxy statement if the company is relying on Instruction G to Form 10-K and the information is included in the company's Form 10-K annual report. The instruction applies to all executive officer disclosure required by Item 401.</p> <p>If the company includes this disclosure in its Form 10-K, the instructions to Form 10-K require the following:</p> <ul style="list-style-type: none"> • this disclosure must appear in a separate section in Part I of the Form 10-K; and • this section must be captioned “Information about our Executive Officers” (not “Executive Officers of the Registrant,” as required by an earlier version of Item 401). <p><i>Confirm that the Form 10-K complies with this requirement, if applicable.</i></p>	<p>Regulation S-K Item 401</p> <p>Form 10-K General Instruction G(3)</p> <p>SEC Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Cybersecurity Disclosure – no location specified	CF Disclosure Guidance: Topic No. 2 (October 13, 2011) Commission Statement and Guidance on Public Company Cybersecurity Disclosures (February 26, 2018)	<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"> • Risk Factors • MD&A • Description of Business • Legal Proceedings • Financial Statement disclosures • Controls and Procedures 			Yes <input type="checkbox"/> No <input type="checkbox"/>
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 any of its affiliates 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"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
<p>[Climate Change Disclosure – no location specified]</p> <p>See also “Risk Factors” (Form 10-K, Item 1A), “Legal Proceedings” (Form 10-K, Item 3) and/or “Management’s Discussion and Analysis of Financial Condition and Results of Operations” (Form 10-K, Item 7)</p>	<p>Item 101</p> <p>See also Item 105, Item 103 and Item 303</p>	<p>Climate Change Disclosure</p> <p>On February 2, 2010, the SEC published an interpretive release 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"> • the impact of existing and pending legislation and regulation; • the business effects of international accords and treaties relating to climate change or greenhouse gas emissions; • the actual and potential indirect consequences of climate change regulation or business trends; and • the actual and potential impacts of the physical effects of climate change on the company’s business. <p>In addition, on September 22, 2021, the Staff of the Division of Corporation Finance published a sample comment letter on climate change disclosures. The Staff has been sending comment letters to companies based on the sample comment letter.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 1. Business.					
Item 1. Business	101(a)	<p>General development of business. Describe the general development of the company's business, including material changes in business strategy and the nature and effects of material events and transactions.</p> <p>Full year required: although Item 101(a) permits a company to provide only an update since the most recent report or registration statement that contained a full discussion, Form 10-K requires that this discussion cover the full year period covered by the report.</p> <p>If there are updates that supplement the one-year Form 10-K disclosure, such updates must:</p> <ul style="list-style-type: none"> incorporate by reference the most recent full discussion, and include a single active hyperlink to one report or registration statement that includes the full discussion. <p>Item 101(a) includes a non-exclusive list of disclosure topics that should be considered in connection with review of this section, including (1) bankruptcy or similar proceedings, (2) material reclassification or mergers, (3) acquisitions or dispositions of a material amount of assets and (4) material changes to a previously disclosed business strategy.</p>	For a discussion of the 2018 amendments to Item 101, refer to SEC Adopts First Steps in Disclosure Simplification (Goodwin alert)		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Business “Updates” and Incorporation by Reference (Form S-3 Registration Statements)</p> <p>Before adopting the updating approach permitted by Item 101(a), companies should review with counsel the potential impact on disclosure incorporated by reference into the company’s Form S-3 registration statements, which could result in disclosure issues for registered offerings.</p> <p><i>If the company has adopted or is considering adopting the updating approach, confirm that these potential issues have been discussed.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	Former 101(b)	<p>Segments</p> <p>Item 101(b), which required financial information about the company’s business segments, was eliminated in 2018. Many companies complied with the former requirement by cross-referencing disclosure in the footnotes to the financial statements.</p> <p><i>If the Form 10-K includes segment disclosure, confirm that the discussion is intended to comply with applicable parts of Item 101(a) (development of the company’s business) or Item 101(c) (description of the company’s business) rather than obsolete disclosure no longer required by former Item 101(b).</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	101(c)	<p>Description of Business</p> <p>Describe the business done and intended to be done by the company. Item 101(c) includes a non-exclusive list of potential disclosure topics that should be considered when drafting or reviewing this disclosure. Use the hyperlink at left to review these topics.</p> <p>2022 note: Item 101(c) includes discussion of “resources material to a [company’s] business, such as...sources and availability of raw materials.” <i>Confirm that this section includes disclosure of any material impacts on the company’s supply chain or distribution network that are related to the pandemic. This should be current through the filing date of the report, not the end of the fiscal year covered by the Form 10-K.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p>Human Capital Resources</p> <p>Provide a description of the company’s human capital resources, including the number of persons employed by the company, and any human capital measures or objectives that the company focuses on in managing the business (such as, depending on the nature of the company’s business and workforce, measures or objectives that address the development, attraction and retention of personnel).</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Research and Development Expenses</p> <p>The 2018 disclosure simplification amendments eliminated the requirement to disclose estimated material amounts spent on research and development activities in Items 101(c) and 101(h).</p> <p>Disclosure of trends related to material research and development activities and expenses continues to be required by Item 303 (MD&A). Companies may also disclose this information voluntarily as part of the business discussion.</p> <p><i>Confirm that this disclosure is included In MD&A and/or Business, to the extent material.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	Former Item 101(d)	<p>Geographic Areas</p> <p>The 2018 amendments eliminated the requirement of Item 101(d) to disclose financial information by geographic area and related risks in the description of business.</p> <p>Item 303(a) of Regulation S-K was amended at the same time to include an express reference to “geographic areas” to the current requirement to discuss elements of the company’s income that are not indicative of its ongoing business.</p> <p>The adopting release clarified that MD&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>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	101(e)	<p>Available Information</p> <p>All companies must disclose:</p> <ul style="list-style-type: none"> the company's website address, if it has one; and whether the company makes available free of charge on or through its website its Form 10-K, 10-Q, and 8-K reports, including exhibits (per SEC adopting release), and amendments to those reports, as soon as reasonably practicable after filed with or furnished to the SEC – note that the SEC has stated that this means on the same day as filed or furnished. <p>If the company does not make these filings available in this manner, it must disclose:</p> <ul style="list-style-type: none"> the reasons for not doing so (including, if applicable, that it does not have a website); and whether it will voluntarily provide electronic or paper copies free of charge upon request. <p>The SEC disclosure simplification amendments adopted in 2018 also:</p> <ul style="list-style-type: none"> delete the requirement to identify the SEC Public Reference Room and its physical address and phone number; and continue to require companies to disclose the SEC's internet address and the availability of the company's SEC filings. 			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	101(h)	<p>Smaller reporting company disclosure accommodations (“scaled disclosure”)</p> <p>Item 101(h) permits smaller reporting companies to provide some or all of the disclosure specified in Item 101(h) in lieu of the disclosure required by Item 101(c), at the company’s option. In general terms, this includes:</p> <p>(1) the form and year of the company’s organization;</p> <p>(2) Any bankruptcy, receivership or similar proceeding; and</p> <p>(3) Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business.</p> <p>(4) Briefly describe the business and include, to the extent material to an understanding of the smaller reporting company:</p> <p>(i) Principal products or services and their markets;</p> <p>(ii) Distribution methods of the products or services;</p> <p>(iii) Status of any publicly announced new product or service;</p> <p>(iv) Competitive business conditions and the smaller reporting company’s competitive position in the industry and methods of competition;</p> <p>(v) Sources and availability of raw materials and the names of principal suppliers;</p> <p>(vi) Dependence on one or a few major customers;</p> <p>(vii) Patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including duration;</p>			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>(viii) Need for any government approval of principal products or services. If government approval is necessary and the smaller reporting company has not yet received that approval, discuss the status of the approval within the government approval process;</p> <p>(ix) Effect of existing or probable governmental regulations on the business;</p> <p>(x) [Reserved]</p> <p>(xi) Costs and effects of compliance with environmental laws (federal, state and local); and</p> <p>(xii) Number of total employees and number of full-time employees.</p> <p>(5) Reports to security holders, including whether the company is required to send annual reports to security holders or does so voluntarily; whether the company files reports with the SEC and the reports and other information the company files; a statement about the availability of the company's filings on the SEC web site, and the company's internet address, if available.</p>			
Item 1A. Risk Factors.					
Item 1A. Risk Factors	105	<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>	SEC Adopts Third Round of Disclosure Modernization (Goodwin alert)		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Confirm that the risk factors section in the draft Form 10-K is not more than 15 pages.</p> <p><i>If the risk factors section exceeds 15 pages, confirm that the Form 10-K includes a summary of the principal risk factors.</i></p> <ul style="list-style-type: none"> <i>The summary must not exceed two pages.</i> <i>The summary must be located at the beginning of the Form 10-K report, although some companies provide it at the beginning of the Risk Factors section.</i> <p>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-K.</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>	The exact wording of the caption for the "General Risk Factors" section is required by Item 105.		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		Hypothetical Risk Factors <i>Confirm that the risk factors do not disclose hypothetical risks if the risk has actually occurred.</i>	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 press release and SEC complaint .		Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Pandemic/Covid 19</p> <p>As summarized above before the discussion of Part I disclosure, the pandemic has had during 2022, and for companies in some sectors may continue to have, a variety of impacts. These impacts may affect disclosure in Business, Risk Factors, the forward-looking statement disclaimer, MD&A, the footnotes to the financial statements and other disclosures.</p> <p>At a minimum, any disclosures in any section of the Form 10-K should be reviewed carefully to determine whether updates are necessary or advisable. In this regard, some conditions and impacts disclosed in 2020 and 2021 filings may no longer be present and should be revised or deleted.</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 may still be relevant for many companies for their 2022 Form 10-K report.</p> <p style="text-align: center;">---</p> <p><i>Companies should review all pandemic-related disclosures and confirm whether updates, which could potentially include deletions of prior disclosure, are necessary or advisable.</i></p>	<p>Coronavirus (COVID-19) (CF Disclosure Guidance: Topic No. 9, March 25, 2020)</p> <p>Coronavirus (COVID-19) — Disclosure Considerations Regarding Operations, Liquidity, and Capital Resources (CF Disclosure Guidance: Topic No. 9A, June 23, 2020)</p> <p>SEC Issues Additional Covid-19 Disclosure Guidance (Goodwin alert)</p> <p>U.S. SEC Covid-19 Statements Highlight The Importance of First Quarter Disclosures – A Review and Practical Guide (Goodwin alert)</p> <p>SEC Extends Covid-19 Relief for Filing and Proxy Statement Requirements and Issues Updated Disclosure Guidance (Goodwin alert)</p> <p>The Importance of Disclosure – For Investors, Markets and Our Fight Against COVID-19 (Statement by SEC Chair Clayton and CF Director Hinman)</p> <p>Statement from Stephanie Avakian and Steven Peikin, Co-Directors of the SEC's Division of Enforcement, Regarding Market Integrity</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Intellectual Property and Technology Risks Associated with International Business Operations</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>	CF Disclosure Guidance Topic No. 8: Intellectual Property and Technology Risks Associated with International Business Operations		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Cybersecurity Risks. 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 late 2018, the Commission published a Report of Investigation 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 interpretation that cited the following potential negative impact from cyber incidents as examples:</p> <ul style="list-style-type: none"> (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; 	SEC Report Cautions Public Companies on Internal Controls and Cybersecurity Risks		Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K 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"> (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; (iii) lost revenues resulting from the unauthorized use of proprietary information or the failure to retain or attract customers following an attack; (iv) litigation and legal risks, including regulatory actions by state and federal governmental authorities and non-U.S. authorities; (v) increased insurance premiums; (vi) reputational damage that adversely affects customer or investor confidence; and (vii) damage to the company's competitiveness, stock price, and long-term shareholder value. 			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Cybersecurity Disclosures. In the interpretation, 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"> • the occurrence of prior cybersecurity incidents, including their severity and frequency; • the probability of the occurrence and potential magnitude of cybersecurity incidents; • 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; • 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; • the costs associated with maintaining cybersecurity protections, including, if applicable, insurance coverage relating to cybersecurity incidents or payments to service providers; • the potential for reputational harm; • 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 • litigation, regulatory investigation, and remediation costs associated with cybersecurity incidents.” 			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Hypothetical Risks vs. Actual Events</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 CF Disclosure Guidance: Topic No. 2, "Cybersecurity" (October 13, 2011).</p>	<p>SEC Press Release</p> <p>SEC Complaint</p> <p>CF Disclosure Guidance: Topic No. 2, "Cybersecurity"</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>LIBOR Transition Risks</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>SEC Staff Statement on LIBOR Transition</p> <p>SEC Staff Statement on LIBOR Transition—Key Considerations for Market Participants</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 1B. Unresolved Staff Comments.					
Item 1B. Unresolved Staff Comments	Form 10-K, Item 1B.	<p>Item 1B applies only to large accelerated filers, accelerated filers and well-known seasoned issuers</p> <p><i>Confirm that the Form 10-K report discloses the substance of any written comments made not less than 180 days before the end of this fiscal year covered by the Form 10-K by the SEC staff on the company's reports on Forms 10-K, 10-Q or 8-K if (1) the comments remain unresolved and (2) the company believes that the unresolved comments are material. The company may include other relevant information in this section, including its position with respect to any unresolved material comments.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 2. Properties.					
Item 2. Properties	102	<p>Confirm that the 10-K includes the following disclosure:</p> <ul style="list-style-type: none"> the location and general character of the company's principal physical properties; identifies the segment(s), as reported in the financial statements, that use the properties described; and if the company does not own a fee interest in any property or any property is subject to an encumbrance that is material to the company, identify the property and describe briefly how the company holds the property. <p>Item 102 includes the following instructions:</p> <ul style="list-style-type: none"> disclosure should be limited to properties that are material to the company; the company should consider both quantitative and qualitative factors in evaluating materiality; property descriptions may be provided on a collective basis, if appropriate; and companies engaged in mining operations, oil and gas producing activities, or real estate activities are subject to additional disclosure requirements contained in the instructions to Item 102. 			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 3. Legal Proceedings.					
Item 3. Legal Proceedings	103	<p>Confirm that the Form 10-K includes a brief description of 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, including the disclosure specifically required by Item 103.</p> <p>If the company elects to comply with this disclosure requirement by hyperlink or cross-reference to MD&A, Risk Factors or the notes to the financial statements:</p> <ul style="list-style-type: none"> confirm that the cross-referenced disclosure complies with Item 103; confirm that disclosure of legal proceedings in addition to those described in the cross-referenced disclosure is not required or advisable; and confirm that Item 3 includes any appropriate cautionary disclosure about legal proceedings. <p>Review the audit response letters sent by the company's outside law firms and in-house counsel to the company's auditor and confirm that no additional disclosure appears to be required in Item 3.</p>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<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. Item 103 permits a company to adopt a higher threshold, subject to the following conditions:</p> <ul style="list-style-type: none"> 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; the company discloses the threshold in each Form 10-K and Form 10-Q report, including any changes in the threshold; and the threshold does not exceed the lesser of \$1 million or 1% of the company's consolidated current assets. <p>If the company has adopted the alternative disclosure threshold, confirm that the disclosure satisfies all of the conditions in Item 103.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	Form 10-K, Item 3(b)	<p>Confirm that the Legal Proceedings section includes disclosure similar to that required by Item 103 with respect to any proceeding that was terminated during the fourth quarter of the fiscal year covered by the Form 10-K, including the date of termination and a description of the disposition of the proceeding with respect to the company and its subsidiaries.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
[Disclosure of federal income tax penalty demands – no location specified]	Form 10-K	<p>Determine whether IRS Revenue Procedure 2005-51 and Section 6707A(e) of the Internal Revenue Code will require the company to disclose any IRS demand for payment of certain penalties related to tax-avoidance transactions under I.R.C. Sections 6662(h), 6662A, or 6707A.</p> <p>Note that Section 6707A(e) provides for a \$200,000 penalty for failure to disclose any required information in the company's Form 10-K.</p> <p>For additional information see Rev. Proc. 2005-51, published in Internal Revenue Bulletin 2005-33 (August 15, 2005):</p> <p>Internal Revenue Bulletin 2005-33</p> <p>or</p> <p>Internal Revenue Bulletin 2005-33 (pdf)</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 4. Mine Safety Disclosures.					
<p>Item 4. Mine Safety Disclosures</p> <p>See Part III, Item 15 for exhibit filing requirements applicable to mining operators</p>	Form 10-K Item 4; 104	<p>Confirm that the Form 10-K 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-K, if applicable.</p> <p>In general terms, Item 4 applies to a company that is an operator (or has a subsidiary that is an operator) of 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 report.</p> <p>If not applicable, confirm that Item 4 states “Not applicable.”</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, Mine Safety Disclosure (Release Nos. 33-9286; 34-66019) is available on the SEC website.		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
PART II					
Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.					
Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Item 5(a) [Market Information] [Unregistered Sales of Equity Securities]	201 701	Provide required disclosure concerning market information, holders of equity securities and dividends. 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. Note: Form 10-K does not require: <ul style="list-style-type: none"> information previously disclosed in a Form 10-Q quarterly report, or disclosure of sales exempt under Regulation S. 			Yes <input type="checkbox"/> No <input type="checkbox"/>
	201(a)	Market Information Identify: <ul style="list-style-type: none"> the principal U.S. market for each class of the company's common equity the corresponding trading symbol(s) If the company's common equity is not listed on a stock exchange, additional disclosure specified in Item 201(a) is required.	The 2018 amendments eliminated the requirement to disclose the high and low sales prices for each full quarterly period during the most recent two fiscal years and interim periods.		Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	201(b)	Holders State the approximate number of holders of each class of the company's common equity as of the latest practicable date.			Yes <input type="checkbox"/> No <input type="checkbox"/>
	201(c)	Dividends. Item 201(c) "encourages" the following disclosure: <ul style="list-style-type: none"> If the company has a record of paying no cash dividends although earnings indicate an ability to do so, the company's intention to pay cash dividends in the foreseeable future or, if no such intention exists, to state that fact. If the company has a history of paying cash dividends, whether the company currently expects that it will continue to pay comparable cash dividends in the future and, if not, the nature of the change in the amount or rate of cash dividend payments. The 2018 amendments eliminated the requirement to disclose: <ul style="list-style-type: none"> the frequency and amount of cash dividends on common equity; and restrictions that materially limit the company's current ability to pay such dividends or that are likely to limit materially the company's future ability to pay such dividends. Rule 3-04 of Regulation S-X requires financial statement disclosure of the amount of cash dividends paid or declared in interim financial periods. Rule 4-08(e)(3) of Regulation S-X requires financial statement footnote disclosure of dividend restrictions when they are material, rather than based on a bright-line threshold.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	201(d)	<p>Equity Compensation Plan Information Table (Securities authorized for issuance under equity compensation plans).</p> <p>Item 201(d) requires disclosure of specified information about the company's compensation plans, which includes individual compensation arrangements, under which the company is authorized to issue equity securities.</p> <p>Item 201(d) includes a requirement that this disclosure be presented in a specific tabular format</p> <p>See guidance (below). If included in the Form 10-K, Item 201(d) disclosure should be placed under Item 12, <u>not</u> Item 5.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Individual Compensation Plan or Arrangement</p> <p>An “individual compensation arrangement” includes, but is not limited to, the following:</p> <ul style="list-style-type: none"> • a written compensation contract within the meaning of “employee benefit plan” under Item 405, and • a plan (whether or not set forth in any formal document) applicable to one person as provided under Item 402(a)(6)(ii). <p>Location: Item 201(d) equity compensation plan disclosure is required in the company’s proxy statement if shareholder approval is sought for a cash or equity compensation plan.</p> <p>A company may voluntarily provide Item 201(d) disclosure in its proxy statement, and can incorporate this disclosure by reference into Part III of the Form 10-K.</p> <p>If the Item 201(d) disclosure regarding equity compensation plans is not included in the proxy statement, it should be included in the Form 10-K under Item 12. It should not be included under Part II, Item 5.</p>			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	201(e)	<p>Stock Performance Graph</p> <p>Item 201(e) and the relevant instructions require companies to include the stock performance graph in the annual report to securityholders that must accompany or precede the proxy statement.</p> <p>If the company includes the stock performance graph in the Form 10-K (or in the proxy statement), it must also include the stock performance graph in the annual report to securityholders; it cannot incorporate the stock performance graph by reference.</p> <p>The only situation in which a stock performance graph in the Form 10-K will satisfy Item 201(e) is where the company uses a “wrap” approach and delivers to its securityholders both the proxy statement and the Form 10-K, supplemented with the additional disclosure required in the annual report to securityholders, in lieu of a separate annual report to securityholders.</p> <p>See SEC Regulation S-K Compliance and Disclosure Interpretations (C&DIs), below.</p>			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>SEC Guidance on Performance Graph</p> <p>5. Item 201(e) – Performance graph</p> <p>Question 5.05. Question: Is the performance graph required to be included in Form 10-K, given that Item 5 of Form 10-K indicates that the registrant is required to furnish the information required under Item 201?</p> <p>Answer: No. Instruction 7 to Item 201(e) specifies that the performance graph need not be provided in any filings other than an annual report to security holders required by Exchange Act Rule 14a-3 or Exchange Act Rule 14c-3 that precedes or accompanies a registrant's proxy statement or information statement relating to an annual meeting of security holders at which directors are to be elected (or a special meeting or written consents in lieu of such meeting). [March 13, 2007]</p> <p>Question 5.06. Question: If a company includes the performance graph in its Form 10-K, can the company omit the performance graph from its annual report to shareholders required under Exchange Act Rule 14a-3 or Rule 14c-3?</p> <p>Answer: The performance graph is required to be in the annual report to shareholders pursuant to Exchange Act Rule 14a-3 or Rule 14c-3, so unless the company is using a "Form 10-K wrap" approach to satisfy the requirements of Rule 14a-3 or Rule 14c-3, the inclusion of the performance graph in the Form 10-K would not satisfy these requirements. [March 13, 2007]</p> <p>Question 5.07. Question: May a registrant include the performance graph in the proxy statement?</p> <p>Answer: Yes, provided that the performance graph is also included in the annual report that accompanies or precedes the proxy statement and therefore complies with Exchange Act Rules 14a-3 or 14c-3. [March 13, 2007]</p>			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Item 5(b)	701(f)	Use of IPO Proceeds Item 701(f) and Securities Act Rule 463 require that a company shall 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. Confirm that use of proceeds disclosure is included in Item 5, if required.			Yes <input type="checkbox"/> No <input type="checkbox"/>
Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Item 5(c) [Issuer Stock Repurchases]	703	Companies must include a table disclosing information about repurchases of any equity securities registered under Section 12 of the Exchange Act, including, among other things: <ul style="list-style-type: none"> the total number of shares (or units) repurchased, reported on a monthly basis (fourth quarter only for Form 10-K reports); the average price paid per share (or unit); the total number of shares (or units) that were repurchased as part of publicly announced plans or programs; and the maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs. 			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	703	<p>Companies must also disclose in footnotes to the share repurchase table:</p> <ul style="list-style-type: none"> the number of shares repurchased other than through a publicly announced plan or program, and the nature of the transaction(s) (for example, open market, privately negotiated, tender offer, pursuant to put obligations); and the principal terms of publicly announced repurchase plans or programs, including: <ul style="list-style-type: none"> the date of announcement; the dollar (or share or unit) amount approved; the expiration date (if any) of each plan or program; each plan or program that has expired during the period covered by the table; and each plan or program the issuer has determined to terminate prior to expiration or under which the issuer does not intend to make further purchases. 			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 6. [Reserved]					

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 6. [Reserved]		<p>Item 301 previously required tabular disclosure of five-year summary financial information. Item 301 has been eliminated.</p> <p>No disclosure should appear under Item 6 other than disclosure indicating “Not Applicable”. If the company voluntarily includes similar disclosure, the disclosure should be included in Item 7, MD&A.</p> <p>Confirm that Item 6 is listed as follows or revise to conform:</p> <p>Item 6. [Reserved]</p> <p>Note that the adopting release for the 2020 amendments encouraged companies to consider whether:</p> <ul style="list-style-type: none"> trend information for fiscal years earlier than those presented in the financial statements may be necessary to provide material information necessary to understand the company’s financial condition and results of operations; and a tabular presentation of relevant financial or other information that shows material trends may help readers to understand MD&A. 	<p>Exchange Act Rule 12b-13 provides that a registration statement or report “shall contain the numbers and captions of all items of the appropriate form, but the text of the items may be omitted provided the answers thereto are so prepared as to indicate to the reader the coverage of the items without the necessity of his referring to the text of the items or instructions thereto... Unless expressly provided otherwise, if any item is inapplicable or the answer thereto is in the negative, an appropriate statement to that effect shall be made.” (emphasis added)</p> <p>Because Form 10-K does not “expressly provide otherwise,” Rule 12b-13 requires that Form 10-K reports include each item heading, with an “appropriate statement” if the item does not apply or “the answer thereto is in the negative.”</p> <p>Note that Part II of Form 10-Q provides that “[a]ny item which is inapplicable or to which the answer is negative may be omitted and no reference thereto need be made in the report.”</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations					
Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.	303	<p><i>The rows below summarize elements of Item 7 (MD&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>			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations [Non-GAAP Financial Measures]	10(e) Regulation G	Non-GAAP Financial Measures Confirm that any non-GAAP financial measures included in the Form 10-K comply with the additional disclosure requirements of Regulation G and Item 10(e) of Regulation S-K, including: <ul style="list-style-type: none"> • presentation of the “most directly comparable” GAAP measure with “equal or greater prominence”; • a reconciliation, which must be quantitative (quantitative reconciliation of forward-looking measures is required “to the extent available without unreasonable efforts”); • 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 • 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. 	“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. SEC Enforcement Action Non-GAAP “Equal or Greater Prominence” – SEC Enforcement Action Highlights Importance of Compliance (Goodwin alert)		Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Non-GAAP Financial Measures and the Covid-19 Pandemic</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>If the company’s non-GAAP financial measures include adjustments for Covid-19/pandemic impacts, confirm that all applicable SEC requirements have been satisfied.</p>			
		<p>Key Performance Indicators (KPIs)</p> <p>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.</p>	<p>Commission Guidance on Management’s Discussion and Analysis of Financial Condition (Release Nos. 33-10751; 34-88094)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations	303(a)	<p>MD&A Overview</p> <p>The 2020 amendments added an introductory paragraph to Item 303. This section largely consolidates earlier instructions and codifies existing guidance. Item 303(a) does not require a separate section of MD&A. 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 registrant'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-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	303(b)	<p>Disclosure – Full Fiscal Years</p> <p>MD&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&A must focus on each relevant reportable segment or other subdivision, and on the company as a whole.</p> <p>MD&A should generally cover the periods covered by the financial statements included in the filing, although SEC rules permit the company to omit the earliest year of this discussion if the company complies with certain conditions discussed under "Optional Two Year Financial Discussion," below.</p> <p>Smaller reporting companies are only required to cover the two year period required by Rules 8-01 and 8-08 of Regulation S-X.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>MD&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&A must focus on each relevant reportable segment or other subdivision, and on the company as a whole.</p> <p>MD&A should generally cover the periods covered by the financial statements included in the filing, although SEC rules permit the company to omit the earliest year of this discussion if the company complies with certain conditions discussed under "Optional Two Year Financial Discussion," below.</p> <p>Smaller reporting companies are only required to cover the two year period required by Rules 8-01 and 8-08 of Regulation S-X</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Emphasize the Analysis in Management’s Discussion</p> <p>The 2020 amendments 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"> 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. <p>When drafting or reviewing this disclosure, consider whether there are material trends or uncertainties that the company should disclose.</p> <p>Confirm that MD&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.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p>Liquidity and Capital Resources</p> <p>MD&A should 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>MD&A should include the disclosure under “Liquidity” and “Capital Resources” below.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

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

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		Results of Operations <ul style="list-style-type: none"> Describe 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. Describe 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. Describe 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. If the company knows of any events that are reasonably likely to cause a material change (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), disclose the change in the relationship. 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. 			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Item 303 requires disclosure of trends related to material research and development activities and expenses.</p> <p>Companies may also disclose this information voluntarily as part of the business discussion.</p> <p>Confirm that this disclosure is included in MD&A and/or Business, to the extent material.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Critical Accounting Estimates</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) 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 should include:</p> <ul style="list-style-type: none"> • why each critical accounting estimate is subject to uncertainty; • how much each estimate or assumption has changed over the relevant period, to the extent material and reasonably available; and • 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. <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>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Contractual Obligations Table</p> <p>The 2020 amendments to Items 301, 302 and 303 eliminated the contractual obligations table. These requirements have been replaced with new, more flexible principles-based disclosure requirements within liquidity and capital resources in Item 303(b)(1).</p> <p>Confirm that there is no table captioned “Contractual Obligations Table.” If there is, note that this table is no longer required in the form prescribed by SEC rules prior to the 2020 amendments. Note also that the company may choose to provide a table in order to comply with the new principles-based disclosure requirements.</p> <p><i>Confirm that MD&A complies with the requirements of the 2020 amendments.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Off-Balance Sheet Arrangements Section</p> <p>The 2020 amendments to Items 301, 302 and 303 eliminated the disclosure requirement for specified, separately captioned disclosure of material off-balance sheet arrangements within MD&A. Instead, a broader instruction has been added requiring discussion within the existing sections of Item 303 of off-balance sheet arrangements that have or are reasonably likely to have a material current or future effect on the company's financial condition, changes in financial condition, revenues or expenses, result of operations, liquidity, cash requirements or capital resources.</p> <p><i>Confirm that there is no separately-captioned "Off-Balance Sheet Arrangements" section. If there is, confirm that the company is aware that a separately-captioned section is no longer required and has reviewed the differences between the previous prescriptive requirements and the current principles-based requirements. While similar disclosure to that previously provided may satisfy the disclosure requirement, the separate captioned heading should be eliminated so it is clear the new disclosure requirements have been complied with, and the disclosure should be reviewed for compliance with current requirements.</i></p> <p><i>Confirm that MD&A complies with the disclosure requirements of the 2020 amendments.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	303(a)	<p>Optional Two-Year Financial Discussion</p> <p>If the company elects to omit the discussion of the earliest year in the three-year period covered by MD&A, confirm that the following conditions are satisfied::</p> <ul style="list-style-type: none"> the omitted discussion must not be material to an understanding of the company's financial condition, changes in financial condition, and results of operations; the company must have included the omitted discussion in a prior EDGAR filing; and the company must clearly identify the location in the prior filing where the omitted discussion may be found (see sample disclosure below). <p>Instruction 1, as amended, also states that a company may use any presentation that would, in its judgment, enhance a reader's understanding. The amendments also deleted the reference to five-year selected financial data for trend information in Instruction 1, but other existing requirements continue to require trend disclosure in MD&A.</p> <p>Emerging Growth Companies and Smaller Reporting Companies. The conditions in Instruction 1 do not apply to SRCs, which have been able to elect to limit financial disclosures to a two-year period, or emerging growth companies (EGCs) if the EGC provides two years of audited financial statements in the Securities Act registration statement for its initial public offering.</p>	<p>Regulation S-K Item 303(a), Instruction 1</p> <p>SEC Release No. 33-10618</p> <p>SEC Staff C&DIs on Instruction 1 to Item 303(a) Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Sample Disclosure</p> <p>Regulation S-K Item 303(a), Instruction 1 does not require any specific form of reference if a company chooses to omit the third year financial discussion, nor does it require any specific location for this disclosure. Incorporation by reference and hyperlinking are not required. The following sample disclosure would satisfy the requirements of Instruction 1 in most cases and could be located in a headnote at the beginning of MD&A.</p> <p>Information pertaining to fiscal year [2020] was included in the Company's Annual Report on Form 10-K for the year ended December 31, [2020] [on page __] under Part II, Item 7, "Management's Discussion and Analysis of Financial Position and Results of Operations," which was filed with the SEC [on _____, 2021].</p>			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Incorporation by Reference – Important Note</p> <p>SEC Staff C&DIs on Omission of Third Year Financial Discussion</p> <p>On January 24, 2020, the staff of the Division of Corporation Finance published three compliance and disclosure interpretations. The C&DIs state that:</p> <ul style="list-style-type: none"> • a statement identifying the location of the omitted third year financial discussion does not incorporate the omitted discussion into the current year Form 10-K (Question 110.02) • a company may not omit a discussion of the earliest of three years from its current MD&A if it believes a discussion of that year is necessary (Question 110.03) • if a company omits the third year financial discussion from its current year Form 10-K report and that 10-K report is incorporated by reference into an effective Form S-3 registration statement, the omitted third year financial discussion will not be incorporated by reference into the Form S-3 unless the company expressly incorporates the discussion by reference (Question 110.04) 			

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		Geographic Areas 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.	The SEC indicated in the adopting release 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&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.		
	303(b)	Seasonality Instruction 5 to Item 303(b) has been deleted. (“The registrant shall discuss any seasonal aspects of its business which have had a material effect upon its financial condition or results of operations.”) Note that other disclosure requirements, such as trend disclosure in MD&A, may require disclosure of seasonal impacts on the company’s business and financial condition and/or results of operations. Item 101(c)(1)(v) requires seasonality disclosure in Item 1, Business.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Real Estate Investment Trusts – Updated Federal Income Tax Consequences Disclosure</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>If updated disclosure is required, confirm that the required updates will be included in the Form 10-K (typically at the end of MD&A).</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Inflation</p> <p>The 2020 amendments eliminate the specific disclosure requirement for the effects of inflation and the boilerplate disclosure that most companies provided in response.</p> <p>This does not affect the requirement to discuss the impact of inflation and changing prices if these are the reason for 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>2022 Note: Although varying in different sectors of the domestic economy, inflation is currently at levels not experienced in decades. Consider whether disclosure may be necessary or advisable in light of the requirements summarized in the preceding paragraph.</p> <p>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&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.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 7A. Quantitative and Qualitative Disclosures About Market Risk					
Item 7A. Quantitative and Qualitative Disclosures About Market Risk	305(a)	Quantitative Information about Market Risk Provide quantitative information about market risk as of 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.			Yes <input type="checkbox"/> No <input type="checkbox"/>
	305(b)	Qualitative Information about Market Risk Describe 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.			Yes <input type="checkbox"/> No <input type="checkbox"/>
Item 8. Financial Statements and Supplementary Data					
Item 8. Financial Statements and Supplementary Data	Regulation S-X Rule 10-01	The company must file: <ul style="list-style-type: none"> financial statements, including financial statement footnotes, required by Regulation S-X; and the supplementary financial information required by Item 302 of Regulation S-K. Other financial statements and schedules required by Regulation S-X should be filed as Financial Statement Schedules pursuant to Item 15, Exhibits, Financial Statement Schedules, and Reports on Form 8-K, of Form 10-K.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	302	<p>Supplementary Financial Information</p> <p>As a result of the 2020 amendments, Item 302 requires supplementary financial information only when there has been one or more retrospective changes for any quarter in the last two fiscal years or any subsequent interim period that are material, individually or in the aggregate. The adopting release included a non-exhaustive list of examples of retrospective changes that could require disclosure, if material:</p> <ul style="list-style-type: none"> • correction of an error; • disposition of a business accounted for as discontinued operations; • reorganization of entities under common control; and • a change in accounting principles. <p>If applicable, the company must explain any material changes and provide summarized financial information for each affected quarter and the fourth quarter in the relevant fiscal year</p> <p>IPO companies are not subject to this requirement until the company has filed its first Form 10-K annual report after its IPO.</p>	SEC Amends MD&A and Other Financial Disclosure Rules (Goodwin alert)		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p>The 2020 amendments eliminated the requirement to disclose supplementary quarterly financial information for each quarter within the two most recent fiscal years and any subsequent period for which financial statements are included. Companies frequently complied with this requirement by including this information in the footnotes to the financial statements. The company should confirm with its auditor that this table can be removed.</p> <p>Confirm that the supplemental quarterly financial information table has been removed from the footnotes to the financial statements.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Audit Report</p> <p>Audit reports must include the substantive and formal changes required by Audit Standard 3101.</p> <p>Confirm that the auditor's report on the audited financial statements complies with Audit Standard 3101.</p> <p>Audit Standard 3101 also requires disclosure of "critical audit matters" in audit reports, discussed below under "Critical Audit Matter Disclosures in Audit Report."</p>	<p>December 2017 guidance from the PCAOB staff contains an annotated example of an audit report that complies with the new requirements on page 2 of the guidance.</p> <p>New PCAOB Audit Standard For Audit Reports (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Audit Report Interactive XBRL Tagging (Optional Location)</p> <p>Rules adopted by the SEC to implement the HFCAA include a requirement that Form 10-K reports include the auditor's name, location and PCAOB firm ID number in visible text, and that this information be tagged using interactive XBRL tags, as required by Item 405 or Regulation S-T and the EDGAR Filer Manual. There is no specific location required for this information.</p> <p>The audit report already contains the auditor's name and location. Companies should discuss compliance with the auditor information disclosure requirements with the auditor. If the auditor agrees, one approach to compliance would be to add the auditor's PCAOB firm ID number to the audit report and add the required tags to the auditor's name, location and PCAOB firm ID number. Item 14, below, presents an alternative approach to compliance with these requirements. There is additional information under Item 9C, "Disclosure Regarding Foreign Jurisdictions that Prevent Inspections," and Item 14, "Principal Accountant Fees and Services."</p> <p>Confirm that the auditor's PCAOB firm ID number will be included – somewhere, although not necessarily in Item 8 – in the Form 10-K in visible text in a location determined by the company with the approval of the auditor.</p> <p>Confirm or ask the company to confirm that this information will be tagged as required by SEC rules.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Cross-References and Incorporation by Reference in Financial Statements</p> <p>SEC Securities Act Rule 411 and Exchange Act Rules 0-4 and 12b-23 prohibit cross-references to disclosure in other parts of a filing, and incorporation by reference of information from other filings, in financial statements unless specifically permitted or required by other SEC rules, by GAAP, or by IFRS.</p> <p>For examples of permitted or required incorporation by reference, see footnote 79 in Release No. 33-10618.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
		<p>Critical Audit Matters Disclosure in Audit Report</p> <p>The company's auditor must include disclosure in its audit report about critical audit matters (CAMs) that the auditor identified during the audit.</p> <p>This requirement applies to all domestic operating company filers other than EGCs.</p> <p>Audit Standard 3101 requires the auditor to identify the CAM; describe the principal considerations that led the auditor to determine the matter is a CAM; describe how the CAM was addressed in the audit; and refer to the relevant financial statement accounts or disclosures. PCAOB staff guidance indicates that the PCAOB staff expects that auditors will identify one or more CAMs in connection with each audit.</p> <p>Companies should discuss potential CAM disclosures with their auditors in advance of filing their Form 10-K reports to avoid unexpected disclosure in the auditor's report on the financial statements. Companies should also ensure that the disclosure of CAMs is not inconsistent with other disclosures, such as MD&A and the footnotes to the financial statements.</p>	<p>Audit Standard 3101</p> <p>PCAOB News Release (June 1, 2017)</p> <p>PCAOB Staff Guidance: Implementation of Critical Audit Matters</p> <p>New PCAOB Audit Standard for Audit Reports (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 9. Changes in and Disagreements with Accountants					
Item 9. Changes in and Disagreements with Accountants	304(b)	If there was a disagreement in connection with a change in accountants, disclosure will be required under this Item. Note that if the company is disclosing any disagreements with accountants and there was 8-K disclosure of such a disagreement, such disclosure must be repeated in the 10-K pursuant to Instruction 1 to Item 304(b) of Regulation S-K.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 9A. Controls and Procedures					
Item 9A. Controls and Procedures [Disclosure Controls and Procedures]	307	The company's CEO and CFO must disclose their conclusions about the effectiveness of the company's disclosure controls and procedures as of the end of the period covered by the report, based on the evaluation of these controls and procedures required by paragraph (b) of Exchange Act Rule 13a-15.			Yes <input type="checkbox"/> No <input type="checkbox"/>
Item 9A. Controls and Procedures [Management's Annual Report on Internal Control Over Financial Reporting]	308(a)	Management's Report on Internal Control Over Financial Reporting Beginning with the company's first Form 10-K report that is subject to this requirement, and in subsequent interim reports, the company's Form 10-Q and Form 10-K reports must include: <ul style="list-style-type: none"> • a statement that management is responsible for establishing and maintaining adequate internal control over financial reporting, • a statement identifying the framework used by management to evaluate the effectiveness of the company's internal control over financial reporting, and • management's specific assessment of the company's internal control over financial reporting, including (1) a statement as to whether or not internal control over financial reporting is effective and (2) disclosure of any material weakness. 			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	308(a)	<p>Companies should note the following:</p> <ul style="list-style-type: none"> The report must be a positive assertion (<i>i.e.</i>, "...the internal control over financial reporting is effective..."), rather than a lesser statement (<i>e.g.</i>, "...the internal control over financial reporting is sufficient...") or a negative assurance statement (<i>e.g.</i>, "...nothing has come to our attention that leads us to believe that internal control over financial reporting is not effective..."). The evaluation must be supported with sufficient evidence, including documentation (Instruction 2 to Item 308). If one or more material weaknesses exist, management cannot conclude that internal control over financial reporting is effective (Item 308(a)(3)). 			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	308(a)(4)	<p>Item 308(a)(4) of Regulation S-K requires that if the company is a large accelerated filer or an accelerated filer or if company has otherwise included in its annual report a registered public accounting firm's attestation report on internal control over financial reporting, the Form 10-K must include "a statement that the registered public accounting firm that audited the financial statements included in the annual report containing the disclosure required by this Item has issued an attestation report on the registrant's internal control over financial reporting."</p> <p><i>Confirm that the Form 10-K includes this statement, if applicable.</i></p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 9A. Controls and Procedures [Attestation Report of the Registered Public Accounting Firm]	308(b)	Attestation Report of the Company's Registered Public Accounting Firm If the company is a large accelerated filer or an accelerated filer and is not an EGC, the company must provide the registered public accounting firm's attestation report on the company's internal control over financial reporting in the Form 10-K containing the disclosure required by Item 308.			Yes <input type="checkbox"/> No <input type="checkbox"/>
Item 9A. Controls and Procedures [Changes in Internal Control Over Financial Reporting]	308(c)	Changes in Internal Control Over Financial Reporting 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 company's fourth fiscal quarter that materially affected, or are reasonably likely to materially affect, the company's internal control over financial reporting.			Yes <input type="checkbox"/> No <input type="checkbox"/>
		Material Weaknesses Confirm that no material weaknesses are disclosed. If so, review disclosure and confirm that material weakness and remediation efforts are properly described. If there is a risk factor on disclosure controls and procedures and/or internal control over financial reporting in the Form 10-K, the risk factor should provide disclosure of the material weakness.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 9B. Other Information					
Item 9B. 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 fourth quarter of the year covered by the Form 10 K that was not reported on a Form 8-K, whether or not the disclosure is otherwise required by Form 10-K.</p> <p>If disclosure of such information is made under Item 9B, 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.</p> <p><i>Confirm either that:</i></p> <ul style="list-style-type: none"> • <i>There is nothing that the company would be required to report on Form 8-K during the fourth quarter of the year covered by the Form 10-K that the company has not reported on a Form 8-K; or</i> • <i>Any required disclosure is included under Item 9B of the Form 10-K.</i> <p>A company may voluntarily choose to disclose information pursuant to Item 9B to report a Form 8-K triggering event that occurred within four business days before the company files the Form 10-K, 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 Exchange Act Form 8-K CDI 101.01.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections					
Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections.		<p>Holding Foreign Companies Accountable Act</p> <p>Companies identified by the SEC as a “Commission-Identified Issuer” must include the disclosure specified in Item 9C(a). “Foreign issuers,” as defined in Rule 3b-4, must include the additional disclosure specified in Item 9C(b).</p> <p>All other companies should indicate “Not applicable.”</p> <p><i>Confirm whether or not the company is listed as a “Commission-Identified Issuer” on the SEC’s HFCAA web page.</i></p> <p><i>Confirm that the Form 10-K includes:</i></p> <ul style="list-style-type: none"> • <i>the caption for Item 9C, and either</i> • <i>the applicable disclosure if the company is a “Commission-Identified Issuer” or</i> • <i>“not applicable” if the company is not a “Commission-Identified Issuer.”</i> 	<p>SEC and PCAOB Prepare to Implement the Holding Foreign Companies Accountable Act (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>The final amendments adopted by the SEC to implement the HFCAA include a new paragraph in Regulation S-T Item 405(c)(1)(iii)(C) that requires Form 10-K reports to include the following:</p> <ul style="list-style-type: none"> the name of the company's principal independent auditor, in plain text rather than signature or logo; the auditor's location, including the city and "either or both country, US state or Canadian province" shown as required by Section 6.5.54 of the SEC EDGAR Filer Manual; the auditor's Public Company Accounting Oversight Board (PCAOB) firm ID number; and interactive XBRL tags that identify this information. <p>The final amendments do not prescribe any specific location for this information. As a result, although this information and the related interactive XBRL tags are required for SEC annual reports, a company can provide this information and the related tags anywhere within the filing.</p> <p>Companies should review the auditor disclosure requirements and how the company's Form 10-K will comply with these requirements with the company's auditor.</p> <p>We suggest that companies consider presenting the required auditor information in Item 14 and tagging that information as required. We note that there is no specific location required for the auditor information disclosure.</p> <p>See Item 8, "Audit Report Interactive XBRL Tagging" and Item 14, "Principal Accountant Fees and Services," for additional information.</p>	<p>The adopting release states that "... the final amendments leave placement of the underlying tags within the annual report up to the [company]."</p> <p>Note that the EDGAR Filer Manual, as revised in connection with the final amendments, provides that the auditor's name, location and PCAOB ID number "must also be visible in the sense defined by 5.2.5.14, and should be tagged where they normally appear, <i>adjacent to the auditors' opinion</i> [emphasis added]." We do not believe that this overrides the SEC statement in the adopting release that "the final amendments <i>leave placement of the underlying tags within the annual report up to the registrant</i> [emphasis added]."</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Part III					
Form 10-K permits a company to incorporate the information required by Part III from the company's definitive proxy statement if the company files the definitive proxy statement with the SEC not later than 120 days after the end of the fiscal year covered by the Form 10-K. This date cannot be extended under Rule 12b-25. If a company elects to incorporate the disclosure required by Part III from its definitive proxy statement, preparation and review of Items 10-14 will be performed in connection with preparation of the company's proxy statement.					
Items 10-14 – It is common for companies to incorporate Items 10-14 through forward incorporation by reference from the company's definitive proxy statement. If the Form 10-K includes disclosure for these items instead of incorporating the disclosure by reference from the proxy statement, these items must be reviewed against the disclosure requirements specified in each item.					Yes <input type="checkbox"/> No <input type="checkbox"/>
If the Form 10-K will incorporate the Part III information from the company's definitive proxy statement, the greater scope of disclosure relating to executive compensation and corporate governance matters required in proxy statements makes it advisable to review the text that incorporates the relevant Items by reference to ensure that this text clearly refers only to the information required by the relevant Item of Form 10-K.					Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>► If the Form 10-K will incorporate the Part III disclosure by reference from the company's definitive proxy statement, confirm that</p> <ul style="list-style-type: none"> - each item is properly listed; - that each item to be incorporated by reference from the company's definitive proxy statement expressly indicates that the information required by that item is incorporated by reference from the company's definitive proxy statement; and - information that cannot be incorporated by reference from the definitive proxy statement is properly disclosed under the appropriate item of Form 10-K. <p>► If the Form 10-K includes the Part III disclosure, review each item in Part III below in conjunction with the applicable sections of the Goodwin Proxy Statement Form Check.</p> <p>► In either case, review the requirements of Item 407(c)(3) under Item 10 below and determine whether there has been a material change for which disclosure would be required.</p>					Yes <input type="checkbox"/> No <input type="checkbox"/>
Item 10. Directors, Executive Officers and Corporate Governance					

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 10. Directors, Executive Officers and Corporate Governance	401	Refer to the Goodwin Proxy Statement Form Check Item 7, Directors and Executive Officers (Item 7(b))			Yes <input type="checkbox"/> No <input type="checkbox"/>
	405	Refer to the Goodwin Proxy Statement Form Check Item 7, Directors and Executive Officers (Item 7(b))			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	406	<p>Required in Form 10-K, but the Form 10-K can incorporate this disclosure by reference to the company's definitive proxy statement</p> <p>Item 406 of Regulation S-K requires the company to disclose whether it has adopted a code of ethics that applies to its principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions.</p> <p>If the company has adopted a code of ethics, this disclosure should include how the company makes the code of ethics available as required by Item 406(c). If the company posts the code of ethics on its website in compliance with Item 406(c)(2), this disclosure should identify the specific page on the company's website where the code of ethics is available, not the company's general website URL.</p> <p>If the company has not adopted such a code of ethics, it must explain why it has not done so.</p> <p>"Code of ethics" under Item 406(b) means standards reasonably designed to deter wrongdoing and to promote ethical handling of actual or apparent conflicts of interest; full, fair, accurate, timely and understandable disclosure in filed reports; and compliance with applicable laws.</p> <p>Item 406(c) requires the company to file a copy of its code of ethics as an exhibit to the Form 10-K, post the code of ethics on its website or provide an undertaking to send copies of the code of ethics upon request, as described below.</p> <p>Confirm that the disclosure required by Item 406 is incorporated by reference from the company's definitive proxy statement or is included in the Form 10-K. If the company posts the code of ethics on its website, confirm that the website address is a direct link to the code of ethics.</p>	<p>The adopting release states as follows in Section III, Paperwork Reduction Act::</p> <p>A. Summary of Amendments</p> <p>The amendments require two new types of disclosure that must be included in Form 10-K, Form 10-KSB, Form 20-F and Form 40-F. <i>A domestic company may, at its discretion, provide the new disclosures in its proxy or information statement on Schedule 14A or 14C and incorporate those disclosures by reference into its annual report.</i> (emphasis added)</p> <p>Disclosure Required by Sections 406 and 407 of the Sarbanes Oxley Act of 2002, Release Nos. 33-8177; 34-47235 (January 23, 2003)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	406(c)	<p>Item 406(c) requires the company to do one of the following:</p> <ol style="list-style-type: none"> 1. File with the SEC a copy of its code of ethics that applies to the company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, as an exhibit to its Form 10-K; 2. Post the text of such code of ethics on its website and disclose, in its Form 10-K, the website address and the fact that it has posted the code of ethics on its website; or 3. Undertake in its Form 10-K to provide to any person without charge, upon request, a copy of the code of ethics and explain the manner in which the request may be made. <p>If the company elects to satisfy Item 406(c) by posting its code of ethics on its website pursuant to paragraph (c)(2), the code of ethics must remain accessible on the company's website for as long as the company remains subject to the requirements of Item 406 and chooses to comply with Item 406 by posting the code on its website pursuant to Item 406(c)(2). Most companies comply with Item 406(c) by posting the code of ethics on the company's website.</p> <p>If the company complies with Item 406(c) by posting its code of ethics on its website, go to the company's website and confirm that the code of ethics has been posted in compliance with Item 406(c)(2).</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	407(c)(3)	<p>► Forward incorporation from proxy statement is not possible.</p> <p>► A Form 10-K form check requires review of Item 407(c)(3) disclosure even if company will rely on forward incorporation.</p> <p>Item 407(c)(3) of Regulation S-K 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 Item 407(c)(2)(iv) and Item 407(c)(3).</p> <p>This disclosure is <u>not required</u> in a company's proxy statement, and there is no written guidance indicating that a company can satisfy the requirement to disclose this information in its Form 10-K, if applicable, by incorporating the disclosure by reference from its definitive proxy statement.</p> <p>Therefore, if the company implemented a material change for which disclosure would be required after the company's most recent disclosure under Item 407(c)(2)(iv) or Item 407(c)(3), the company must provide this disclosure in the Form 10-K.</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 Item 407(c)(2)(iv) or Item 407(c)(3) indicated that the company did not have in place such procedures, will constitute a material change requiring disclosure in the Form 10-K.</p> <p>Confirm that the disclosure required by Item 407(c)(3) is included in the Form 10-K, if applicable.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
[Audit Committee Report]	407(d)(3)	Item 407(d)(3) requires a report of the audit committee, over the signatures of the members of the audit committee, that covers specified audit-related matters. The audit committee report is not required in Form 10-K, so if the company files a Form 10-K/A amendment because the definitive proxy statement containing the Part III disclosure within 120 after the end of its fiscal year, the audit committee report required by Item 407(d)(3) is not required in the Form 10-K/A.			
[Audit Committee]	407(d)(4)	<p>Item 407(d)(4) (Summary)</p> <p>If the company is a “listed issuer” and is filing an annual report on Form 10-K or a proxy or information statement for a meeting at which directors will be elected and the company is not relying on an exemption under Rule 10A-3(c)(2) or (c)(4)-(c)(7):</p> <ul style="list-style-type: none"> • State whether or not the company has a separately designated audit committee or a committee performing similar functions. • If it does, identify each member. • If the entire board acts as the audit committee, state that fact. <p>Note that in specific cases this disclosure is subject to additional disclosure requirements and limited exemptions under Item 407(d)(4)(ii) and Rule 10A-3.</p> <p>Refer to the Goodwin Proxy Statement Form Check Item 7, Directors and Executive Officers (Item 7(b))</p>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
[Audit Committee Financial Expert]	407(d)(5)	<p>Item 407(d)(5) (Summary)</p> <p>Required in Form 10-K</p> <p>Required in the proxy statement if the Form 10-K has incorporated this disclosure by reference; otherwise optional/not required in the proxy statement</p> <p>Schedule 14A does not require Item 407(d)(5) disclosure. However, an instruction to Item 407(d)(5) permits a company to include this disclosure in its definitive proxy statement and incorporate this disclosure into the company's Form 10-K annual report.</p> <ul style="list-style-type: none"> Item 407(d)(5) requires the company to disclose whether or not the board of directors has determined that it has at least one "audit committee financial expert" serving on the audit committee. The name of the individual and whether or not he or she is independent under applicable listing standards must be disclosed. The company may disclose this information for more than one audit committee member. If the company does not have an audit committee financial expert, the company must disclose this fact and why the company has no audit committee financial expert. <p>Refer to the Goodwin Proxy Statement Form Check Item 7, Directors and Executive Officers (Item 7(b))</p> <p>Note that Item 407(d)(5) does not require disclosure in proxy statements. However, an instruction to Item 407(d)(5) permits a company to include this disclosure in its definitive proxy statement and incorporate this disclosure into the company's Form 10-K annual report.</p> <p><i>If this disclosure is not included in the Form 10-K report, confirm that this disclosure was included in the company's definitive proxy statement for the prior year (if applicable) and will be included in the company's definitive proxy statement for the current year.</i></p>	<p>The adopting release states as follows in Section III, Paperwork Reduction Act::</p> <p>A. Summary of Amendments</p> <p>The amendments require two new types of disclosure that must be included in Form 10-K, Form 10-KSB, Form 20-F and Form 40-F. <i>A domestic company may, at its discretion, provide the new disclosures in its proxy or information statement on Schedule 14A or 14C and incorporate those disclosures by reference into its annual report.</i> (emphasis added)</p> <p>Disclosure Required by Sections 406 and 407 of the Sarbanes Oxley Act of 2002, Release Nos. 33-8177; 34-47235 (January 23, 2003)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 11. Executive Compensation					
Item 11. Executive Compensation.	402	<p>Refer to:</p> <p>Goodwin Proxy Statement Form Check Item 8, Executive Compensation</p> <p>Goodwin Executive Compensation Worksheet,</p> <p>Goodwin Executive Compensation Worksheet for Smaller Reporting Companies and Emerging Growth Companies</p> <p>(all available on the Goodwin Year-End Tool Kit website)</p> <p>Note that the pay versus performance disclosure required by Item 402(v) is not required in a Form 10-K annual report.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	407(e)(4) and (e)(5)	Refer to Goodwin Proxy Statement Form Check Item 8, Executive Compensation			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters					
Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.	201(d)	Refer to Goodwin Proxy Statement Form Check Item 6, Voting Securities and Principal Holders Thereof			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	403	Refer to Goodwin Proxy Statement Form Check Item 6, Voting Securities and Principal Holders Thereof			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
Item 13. Certain Relationships and Related Transactions, and Director Independence					

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 13. Certain Relationships and Related Transactions, and Director Independence.	404	Refer to the Goodwin Proxy Statement Form Check, Item 7(b)			Yes <input type="checkbox"/> No <input type="checkbox"/>
	407(a)	Refer to the Goodwin Proxy Statement Form Check, Item 7(b)			Yes <input type="checkbox"/> No <input type="checkbox"/>
Item 14. Principal Accountant Fees and Services.					
Item 14. Principal Accountant Fees and Services	Schedule 14A, Item 9(e)	Item 9(e) of Schedule 14A contains the disclosure requirements for Item 14 of Form 10-K. Refer to the Goodwin Proxy Statement Form Check, Item 9(e)			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 14. Principal Accountant Fees and Services [HFCAA Auditor Information Disclosure and Tagging]		<p>Among other alternatives, companies can comply with the auditor information disclosure requirements by revising Item 14, Principal Accountant Fees and Services, to add the first sentence in the example below, shown in bold underscored text. The bracketed text should be replaced with the relevant information for the company's principal independent auditor, and should be tagged with the appropriate interactive XBRL tags.</p> <p>In the example below, the orange text in the first sentence represents the interactive XBRL tag values that would be applied to the corresponding textual information for the company's auditor (<i>i.e.</i>, the auditor's name, location and PCAOB auditor ID number).</p> <p>The second sentence or equivalent disclosure is standard disclosure for Item 14 when the company "forward incorporates" the information required by Item 14 from the definitive proxy statement for its annual shareholder meeting.</p> <p>Item 14. Principal Accountant Fees and Services</p> <p><u>Our independent public accounting firm is</u> <u>[AuditorName], [AuditorLocation], PCAOB Auditor ID</u> <u>[AuditorFirmID].</u></p> <p>Information required by this Item 14 will be set forth in the "[_____]" [and the "[_____]" section[s] of the Company's definitive proxy statement relating to [its annual meeting of shareholders] to be held on [_____], which will be filed with the Securities and Exchange Commission within 120 days after the end of the year covered by this Annual Report on Form 10-K.</p> <p>If the company is not incorporating this information from its definitive proxy statement, or if this example is being used in connection with a Form 10-K/A amendment to file the Form 10-K, Part III information because the company did not file its definitive proxy statement within 120 days after the end of its fiscal year, the company should replace the second sentence with the required disclosure.</p>	See Item 8, "Audit Report Interactive XBRL Tagging" and Item 9C, "Disclosure Regarding Foreign Jurisdictions that Prevent Inspections" for additional information.		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
NYSE/NASDAQ/NYSE American Disclosure					
Note – the corporate governance rules of the NYSE, Nasdaq Stock Market and NYSE American require specified disclosure concerning corporate governance matters in certain circumstances. If the company does not file a proxy statement, these disclosures may be required in the company's Form 10-K annual report.					

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Part IV					
Item 15. Exhibits and Financial Statement Schedules					
Item 15. Exhibits and Financial Statement Schedules	601	<p>File the documents required by Item 601(b) as exhibits to the Form 10-K report.</p> <p>Identify any materials contracts that were filed as exhibits to the Form 10-Q reports for the first three fiscal quarters of the company's fiscal year.</p> <p>Identify any material contracts entered into during the fourth quarter of the fiscal year covered by the Form 10-K report.</p> <p>Identify previously filed contracts that are no longer required to be filed under Item 601(b)(10) (for example, because they are not material and either (1) will not be performed in whole or in part on or after the filing of the report or (2) were entered into not more than two years before the filing of the report) in order to avoid possible questions relating to filing obligations under Form 8-K, Items 1.01 and 1.02 for contracts that are not (or never were) "material definitive agreements."</p> <p>Note that Item 601(b)(10)(i) requires that any material contract that was in effect within the past two years must be listed and filed as an exhibit</p>			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Articles of Incorporation and Bylaws</p> <p>(3)(i) Articles of incorporation</p> <p>(3)(ii) Bylaws</p> <ul style="list-style-type: none"> • <i>If there have been no amendments since the most recently-filed complete version:</i> list the most recently-filed complete current version and incorporate by reference to the relevant exhibit and report, with the required hyperlink.¹ • <i>If there has been an amendment and, as permitted by Form 8-K, only the amendment was filed as an exhibit to the required Form 8-K report:</i> list and file (1) a complete copy of the amended document and (2) the text of the amendments, either (a) by redlining the complete copy to show the changes or (b) by filing the text of the new amendments. See Regulation S-K C&DI 246.01. • <i>If there has been an amendment and a complete copy of the document <u>and</u> the text of the amendments were filed as an exhibit to the required Form 8-K report:</i> list the complete document and the text of the amendments as exhibits to the Form 10-K and incorporate by reference to the relevant exhibit to the Form 8-K report, with the required hyperlinks. <p>¹ Instruction 2 to the Exhibit Table in Item 601 of Regulation S-K provides: "2. The "X" designation indicates the documents which are required to be filed with each form even if filed previously with another document, provided, however, that such previously filed documents may be incorporated by reference to satisfy the filing requirements."</p>	<p>"Item 601(b)(3) requires that the entire amended text of the articles or by-laws be filed, along with the text of the new amendments. This could be accomplished by filing the entire amended text, redlined to show the new amendments."</p> <p>(Regulation S-K C&DI 246.01)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
	601(b)(4)(vi)	<p>Description of Securities. Item 202 requires a company to describe briefly its registered equity and debt securities, warrants, rights, American depositary receipts, and other securities in registration statements filed under the Securities Act of 1933, but not in Form 10-K or Form 10-Q periodic reports.</p> <p>Item 601(b)(4)(vi) requires a company to provide the disclosure required by Item 202(a)-(d) and (f) for each class of securities that is registered under Section 12 of the Exchange Act as of the end of the period covered by the report as an exhibit to the company's annual report on Form 10-K. Note that this is the same classes of securities that are identified on the cover page of Form 10-K as registered under Section 12(b) and (g). In many cases, companies may be able to comply with the new exhibit requirement by extracting and adapting the disclosures previously filed in Securities Act or Exchange Act registration statements.</p> <p>To the extent that a company has previously filed an exhibit to a Form 10-K containing the Item 202 disclosure describing these securities, the company can incorporate that exhibit by reference and hyperlink to the previously filed exhibit in future Form 10-K filings, as long as the company's prior disclosure remains unchanged.</p> <p>Modifications and amendments during a fiscal year should be reflected in the Item 601(b)(4)(vi) exhibit filed with the company's Form 10-K annual report for that year. There is no interim updating requirement, and this exhibit is not required for Form 10-Q reports.</p>	<p>SEC Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		Management Contracts or Compensatory Plans Item 601(b)(10)(iii) requires filing of, among others: <ul style="list-style-type: none"> any management contract or compensatory plan or arrangement involving “named executive officers” or directors, regardless of amount; any compensatory plan or arrangement involving other executive officers, unless immaterial in amount or significance; and any compensation plans and arrangements adopted without stockholder approval unless immaterial in amount/significance. These should be identified in the exhibit list with an asterisk (*) or other mark to indicate that the exhibit is a management contract or compensatory plan or arrangement.			
	601(b)(14)	Code of Ethics Confirm that the Form 10-K includes as an exhibit any code of ethics, or amendment thereto, that is the subject of the disclosure required by Item 406 of Regulation S-K or Item 5.05 of Form 8-K, to the extent that the company intends to satisfy the Item 406 or Item 5.05 requirements by filing of the code of ethics as an exhibit to the Form 10-K. Most companies satisfy this requirement by posting their code of ethics on their websites.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Interactive XBRL Exhibits (101 and 104)</p> <ul style="list-style-type: none"> The exhibit index must include the word “inline” in the title description for each Inline XBRL exhibit, including Exhibit 101.* and Exhibit 104. (SEC Staff C&DI Question 101.01) Interactive Data Files (i.e., 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&DIs, Question 101.01) <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>FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p> <p>Inline XBRL:</p> <p>Inline XBRL Filing of Tagged Data, Release No. 33-10514</p> <p>SEC Adopts Mandatory Inline XBRL</p> <p>Inline XBRL Staff C&DIs:</p> <p>SEC Staff C&DIs</p> <p>Inline XBRL Interpretations Issued by SEC Staff</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Hyperlinks to Exhibits</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-K 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>Exhibit Hyperlinks and HTML Format (Release Nos. 33-10322; 34-80132)</p> <p>SEC Adopts Mandatory Exhibit Hyperlinks and HTML Format Rules</p> <p>Reminder: SEC Exhibit Hyperlink And HTML Format Rules Become Effective (Goodwin alert)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Hyperlinks to Information Incorporated by Reference</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"> Companies that use hyperlinks to incorporate information by reference in a Form 10-K 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 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 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 Filings that are subject to the amended hyperlinking requirements in Rules 411 and 12b-23 must be filed in HTML format The SEC indicated in the adopting release 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.” 	<p>FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p> <p>SEC Adopts Mandatory Exhibit Hyperlinks and HTML Format Rules</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Material Contracts; Two-Year Lookback</p> <p>Confirm that the Form 10-K 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 met either of two conditions:</p> <ul style="list-style-type: none"> the contract is to be performed in whole or in part at or after the filing of the registration statement or report; or the company entered into the contract not more than two years before the filing date, even if fully performed before the filing date. <p>All companies are subject to the requirement to file material contracts to be performed in whole or in part at or after the filing date of the registration statement or report.</p> <p>Item 601(b)(10)(i) and Instruction 1 apply the two-year lookback requirement only to “newly reporting registrants,” as defined below.</p> <p>The rules define “newly reporting registrant” as:</p> <ul style="list-style-type: none"> A company that is not subject to the reporting requirements of Section 13(a) or 15(d) of the Exchange Act at the time of filing; A company that has not filed an annual report since the revival of a previously suspended reporting obligation; and Any company that was a shell company and has not filed a registration statement or Form 8-K as required by Items 2.01 or 5.06 since the completion of the transaction pursuant to which it ceased to be a shell company. 	<p>FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Exhibits May Omit Schedules and Attachments</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>FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		<p>Material Contract Exhibits May Omit Confidential Information</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>Important note: 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. Filing the redacted exhibit on EDGAR following the procedures specified by the 2019 amendments to Item 601(b) of Regulation S-K <u>will not</u> provide renewed confidential treatment for the previously filed information.</p>	<p>Regulation S-K Item 601(b)(10) and 601(b)(2)</p> <p>SEC Release No. 33-10618</p> <p>Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments</p> <p>CF Disclosure Guidance: Topic No. 7: Confidential Treatment Applications Submitted Pursuant to Rules 406 and 24b-2</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>106</p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
		Exhibits Should Omit Personally Identifiable Information 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.	FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618 Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments		Yes <input type="checkbox"/> No <input type="checkbox"/>
	10(d)	Elimination of Five-Year Limitation on Incorporation by Reference of EDGAR Filings – Item 10(d) 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. Confirm that the company does not plan to re-file any documents previously filed on the EDGAR system.	FAST Act Modernization and Simplification of Regulation S-K, Release No. 33-10618 Disclosure Simplification, Round Two: A Deep Dive Into The SEC's New Amendments		Yes <input type="checkbox"/> No <input type="checkbox"/>
		Scaling Errors in Public Float 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.	Scaling Errors in Public Float See Staff Observations and Guidance for other data quality reminders		

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Exhibits 31 and 32	601(b)(31), (32)	<p>CEO and CFO Certifications required by the Sarbanes-Oxley Act (SOX)</p> <p>The Form 10-K must include as exhibits:</p> <ul style="list-style-type: none"> • separate SOX Section 302 certifications by the CEO and CFO (Exhibit 31) in the form required by Item 601(b)(31); and • SOX Section 906 certifications by the CEO and CFO, which may be separate or joint. <p>Confirm that the Form 10-K includes Exhibit 31 and Exhibit 32.</p> <p>Confirm that Exhibit 31 satisfies SEC requirements. The form of Exhibit 31 CEO/CFO certification is attached as an appendix.</p> <p>Confirm that Exhibit 32 is furnished rather than filed.</p>			<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
Conflict Minerals – no specific disclosure requirement in Form 10-K, but see notes at right	Rule 13p-1 and Form SD	<p>Conflict Minerals</p> <p>Companies must determine whether “conflict minerals” are “necessary to the functionality or production” of a product that the company manufactures or contracts to manufacture.</p> <p>If a company determines that it is subject to these disclosure requirements, it must submit a certified Conflict Minerals Report to the SEC on Form SD that includes, among other things, a description of the due diligence measures the company has taken to determine the source and chain of custody of the conflict minerals. If a company determines that its products do not contain conflict minerals, then there are no disclosure obligations under Rule 13p-1.</p> <p>Form SD reports cover calendar years (irrespective of the company’s fiscal year). Reports for each calendar year are due on the following May 31.</p>	<p>Review SEC guidance issued in 2015 concerning compliance with Rule 13p-1:</p> <p>Statement on the Effect of the Recent Court of Appeals Decision on the Conflict Minerals Rule</p> <p>In the Matter of Exchange Act Rule 13p-1 and Form SD (Order Issuing Stay, Release No. 72079; May 2, 2014)</p>		<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Mine safety disclosure –exhibit filing requirement.	Regulation S-K Item 601(b)(95)	Mine Safety 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.e., Form 10-K or Form 10-Q report).			Yes <input type="checkbox"/> No <input type="checkbox"/>
Exhibits No Longer Required (Confirm Not Filed with Form 10-K)					
		Ratio of Earnings to Fixed Charges SEC amendments have eliminated the requirement to file Exhibit 12 showing ratios of earnings to fixed charges and earnings to fixed charges and preferred equity dividends. Confirm that the Form 10-K exhibit index does not list Exhibit 12 and that Exhibit 12 will not be filed with the Form 10-K.			Yes <input type="checkbox"/> No <input type="checkbox"/>
		Expiration of Rule 604T The temporary rule that excluded Interactive XBRL submissions from certain liability provisions expired on October 31, 2014. This applies to statements such as “[p]ursuant to Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of Section 11 or 12 of the Securities Act of 1933 or Section 18 of the Exchange Act and otherwise are not subject to liability.” Confirm that there is no reference to Rule 604T and/or its effects exists in the exhibit list, exhibit index or elsewhere (including footnotes) and revise or delete if necessary.			Yes <input type="checkbox"/> No <input type="checkbox"/>

Form 10-K Section	Regulation S-K or Other Reference	Summary of Requirement	Relevant Guidance	Reviewer Notes and Comments	Review Status: Complies? Yes/No
Item 16. Form 10-K Summary					
Item 16. Form 10-K Summary		<p>The company may, at its option, include a summary of information required by the Form 10-K report. The summary must present each item fairly and accurately and must include a hyperlink to the material contained in the Form 10-K report to which such item relates, including to materials contained in any exhibits filed with the Form 10-K report.</p> <p>If the company does not include a summary, confirm that the Form 10-K includes the Item 16 caption and the statement “not applicable.”</p>			Yes <input type="checkbox"/> No <input type="checkbox"/>
Signature Pages	General instruction D to Form 10-K.	<p>The Form 10-K must be signed:</p> <ul style="list-style-type: none"> • on behalf of the company by an officer duly authorized to sign the report; • by the company's principal executive officer; • by the company's principal financial officer; • by the company's principal accounting officer or controller; and • by at least a majority of the company's directors. <p>The name of each person who signs the report must be typed or printed beneath the signature.</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.		Yes <input type="checkbox"/> No <input type="checkbox"/>

FORM OF CEO/CFO CERTIFICATION

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 registrant'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 registrant'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 registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

Date: _____

[Signature]
[Title]

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