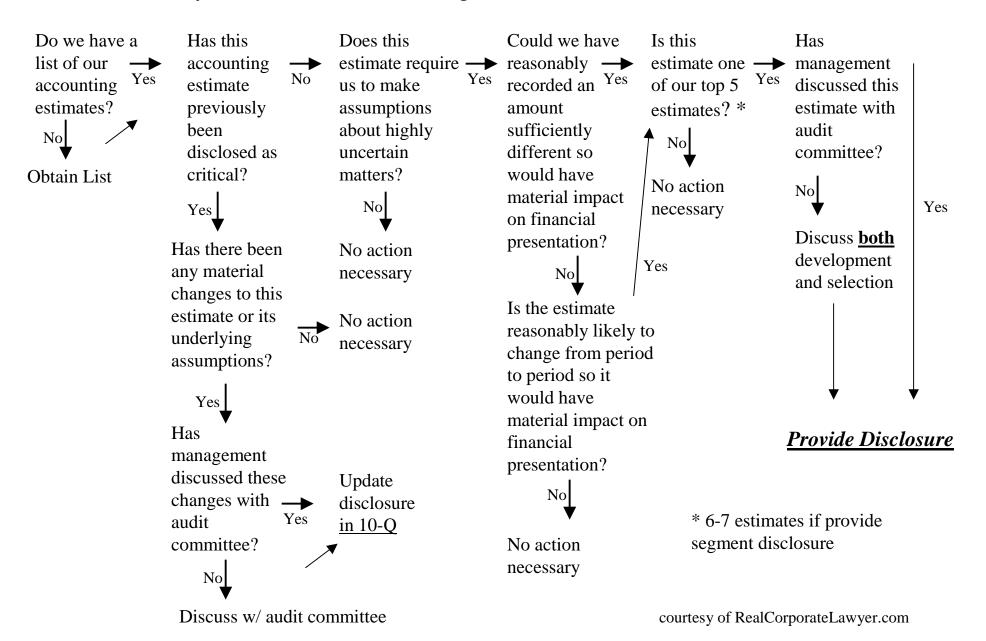
Quarterly Assessment of Accounting Estimates



Disclosure Decision Tree

Disclose:

- •Identity of estimate
- •Methodology for Estimate
- •Highly uncertain and material assumptions
- •Known trends events or uncertainties that are reasonably likely to occur and materially affect methodology or assumptions
- •Explanation of significance of estimate to financial presentation including any material impact on line items

Reasonably possible near term changes in most material assumption(s)*** underlying estimate (at least two changes, one positive and one negative if possible – and more than 2 if two would render the analysis misleading)

Are there different estimates that would have had material impact on financial presentation if we used them in current period? Yes Yes Disclose Provide disclosure by assuming these estimates were changed by either** Reasonably possible range in

estimate

ends of

range)

(using both

Is the estimate reasonably likely to change from period to period that would materially impact financial presentation?

No

Does the company provide segment disclosure?

¥ Yes

Disclose which segments are impacted by the estimate (and disclose the impact of the estimate on a segment basis if failure to do so would render disclosure materially misleading)

Has senior management discussed development and selection of estimates with audit committee and reviewed this disclosure?

No

Have there been any material changes to the estimate during the past 3 years?

Yes Disclose reasons and affect on line items and overall financial performance

Disclose that they have had discussions with audit committee and reviewed disclosure

Invoke safe harbor by identifying forwardlooking information and accompanying meaningful cautionary language

**including any material affect on liquidity or capital resources

Disclose

why not

***may have to use more than one "most material" assumption if one would not provide a meaningful analysis; any changes to this assumption that impacts other critical estimates should be disclosed