

Management's Schedule of Information Contained in Legal Letter Responses For Financial Reporting Purposes

Amounts in thousands

1	2	3	4	5			6	7
Reference Key	Amount Claimed	Name of Case/ Related Cases	Likelihood of Loss	Amount or Range of Potential Loss			Disposition in Financial Statements	
				(a) P	(b) R/P	(c) Upper	Amt. Recorded	Note Disclosure
insert rows here as necessary			***insert rows here as necessary***			***insert rows here as necessary***		
TOTALS	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -

Guidance for Preparation:

1. Matters should be listed on this schedule in order of the amount or range of potential loss, starting with the largest.
2. The level of aggregation should generally be at the same level as in the general counsel's letter. However, there may be instance where the level of aggregation is too high to be able to prepare this schedule in a way that is meaningful. In such cases, the CFO should work with legal counsel to provide further disaggregation of dissimilar cases. There may also be other instances where a higher level of aggregation is desirable. CFOs should use professional judgment, considering the purpose of this schedule when determining the level of aggregation.

Column:

- 1 Reference Key:** Page number of legal representation letter obtained from General Counsel discussing the case, or other reference information.
- 2 Amount Claimed:** Amount claimed in the litigation, claim, or assessment (if specified)
- 3 Name of Case or Related Cases:** Where appropriate, provide name of case or aggregated cases which meet materiality threshold.
- 4 Likelihood of Loss:** Indicate management's evaluation of the likelihood of loss on individual or aggregated cases.
Options:
P: Probable (loss likely to occur)
R/P: Reasonably Possible (the chance of loss is less than probable, but more than remote)
R: Remote (the chance of loss is slight)
U: Legal Counsel Unable to Determine
- 5 Amount or Range of Potential Loss:**
Options:
5a: Probable (P) Provide single estimate or lower end of range, if known. Enter "U" if unknown. (Also provide column totals.)
5b: Reasonably Possible (R/P): Provide single estimate or lower end of range, if provided. Enter "U" if unknown. Also, provide column totals.
5c: If amounts in P or R/P are ranges, provide upper end of range; otherwise, enter "n/a."
- 6 Disposition in Financial Statements - Amount Recorded:** If applicable, provide corresponding dollar amount recorded as a liability in the financial statements. (Also provide column totals)
- 7 Disposition in Financial Statements - Note Disclosure:** If applicable, indicate by note reference number whether case information is separately disclosed or included in amounts disclosed in notes to the financial statements. (Also provide column totals.)