

Item#	Rationale
% Cd]cb 8]g WtffYWh	6YZcfY h Y]bj Ybh]cb cZVUFVYX k]fYž YZZYWhj Y Zy]bWh[k Ug bch Uj U]`UV`Y hc a cghZUfa Yfg" K ccXYb Zy]bWhg k YfY hcc YI dYbg]j Y" G]b[`Y ghfUbXg cZk]fY k YfY hcc YUg]mVfc_Yb" 6UfVYX! k]fY Zy]bWh[dfcj]XYX U k Umhc dfchYWhWcdg Zfc a k]X Ub]a U'g UbX \YfXg cZ [fUn]b[WhhY UbX g\YYd" : cf h]g]hYa h Y ghi XYbh Udd]Yg Wh]hWh! h]b_]b[g_]`g hc]XYbh]ZmWhi gY! UbX! YZZYWh fY`Uh]cbg\]dg"
	6UfVYX! k]fY Zy]bWh[\Y`dYX ZUfa Yfg dfchYWh h Y]f Whcdg/]h X]X bch]a dUWh h Y UV]]hmcZ ZUfa Yfg hc YZZYWhj Y`m]ff][UhY h Y]f `UbX"
	6UfVYX! k]fY Zy]bWh[\Y`dYX ZUfa Yfg dfchYWh h Y]f Whcdg/]h X]X bch]a dUWh h Y UV]]hmcZ ZUfa Yfg hc VfYU_ i d gc]"
	6UfVYX! k]fY Zy]bWh[\Y`dYX ZUfa Yfg dfchYWh h Y]f Whcdg/]h X]X bch]a dUWh h Y UV]]hmcZ ZUfa Yfg hc \Ufj Ygh Whhcb"

&\$&%; fUXY , GcWU`Ghi X]Yg F Uh]cbU`Yg

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'	<p>Cdh]cb 6]g WtffYWh</p> <p>H\Y X]gUhbWV VYHk YYb ; fYUh 6f]h]b UbX Bcfh\ 5a Yf]Wb `YX hc g`ck Wta a i b]WWh]cb VYHk YYb h\Y 6f]h]g\ [cj Yfba YbhUbX h\Y 5a Yf]Wb Wt`cb]Yg" 5g U fYgi `h\z]h VYWha Y i bcZ]WU 6f]h]g\ dc]WWhc][bcfY hUXY fY[i `Uh]cbg UbX]bUhfbU` Wt`cb]U` UZZU]fg" H\]g `UW_cZ YbZcfWVa Ybh U`ck YX h\Y Wt`cb]ghg hc XYj Y`cd h\Y]f ck b fYdfYgYbUhj] Y]bgh]hi h]cbg" : cf h\]g]h\ya h\Y ghi XYbhUdd`]Yg W]h]W! h\]b_`b[g_]`g hc]XYbh]ZmWWh gY! UbX! YZZWWh fY`Uh]cbg\]dg"</p>
	<p>Cdh]cb 5]g]bWtffYWh</p> <p>G`ck Wta a i b]WWh]cb k]h\ h\Y 6f]h]g\ [cj Yfba Ybh X]X bch\ Y`d h\Y Wt`cb]Yg i b]hY Zcf hUXY UbX XYZYbgY" H\Y Wt`cb]Yg k YfY gc cddcgYX hc i b]Z]WWh]cb h\Uh h\YmfY`YWhX h\Y 5`VUbmd`Ub cZI b]cb dfcdcgYX Vm6Yb`Ua]b : fUb_`b]b %+) ("</p>
	<p>Cdh]cb 7]g]bWtffYWh</p> <p>G`ck Wta a i b]WWh]cb k]h\ h\Y 6f]h]g\ [cj Yfba Ybh]bWYUgYX fUh\Yf h\Ub XYWYUgYX ga i [[`b["</p>
	<p>Cdh]cb 8]g]bWtffYWh</p> <p>H\Y 6f]h]g\ [cj Yfba YbhdcggYggYX U k Y`! YghUV`]g\ YX bUj mVYZcfY h\Y 5a Yf]Wb Wt`cb]Yg k YfY Zci bXYX" H\Y Z]fghUh\ya dh\hc WYUhY U Wt`cb]U` bUj mcWWh ffYX]b %+ +) " DYfa]gg]cb cZ h\Y 6f]h]g\ [cj Yfba Ybh k Ug bch gci [\h"</p>

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(<p>Cdh]cb >]g WffYVW</p> <p>HfUbgWbXYbhU`]ga k Ug Ub 5a Yf]Wb gWcc` cZhci [\hXYj Y`cdYX]b h\Y YUf'm% \$\$g" HfUbgWbXYbhU`]ghg ghfYggYX h\Uh U WtbbYW]cb k]h\ bUh fY k Ug W]hW` hc Z]bX]b[cbYD d'UW]b h\Y i b]j YfgY" H\Y YI WfdhXYgW]VYg hfUbgWbXYbhU`]XYU`g VmXYgW]V]b[h\Y]a dcfhUbW cZhY bUh fU` k cf`X hc h\Y \Udd]bYgg cZa Ub" : cf h\]g]h\ya h\Y ghi XYbhUdd`]Yg W]hW`!h\]b_]b[g_]`g hc Z]bX h\Y a U]b]XYU"</p>
Cdh]cb :]g]bWffYVW	H\Y YI WfdhXYgW]VYg h\Y]a dcfhUbW cZhY bUh fU` k cf`X hc h\Y \Udd]bYgg cZa Ub" H\Y YI WfdhXcYg bchYI d'U]b bUh fU` Yj Ybhg"
Cdh]cb ;]g]bWffYVW	H\Y YI WfdhXYgW]VYg h\Y]a dcfhUbW cZhY bUh fU` k cf`X hc h\Y \Udd]bYgg cZa Ub" H\Y YI WfdhXcYg bchZcWg cb h\Y fc`Y cZgWYbW"
Cdh]cb <]g]bWffYVW	H\Y YI WfdhXYgW]VYg h\Y]a dcfhUbW cZhY bUh fU` k cf`X hc h\Y \Udd]bYgg cZa Ub" H\Y YI WfdhXcYg bchZcWg cb U WtbbYW]cb VYh YYb \]ghcf]W` Yj Ybhg UbX h\Y bUh fU` k cf`X"



Item#	Rationale
*	Cdjh]cb >]g WffYWh H\Y d\chc[fUd\ g\ck g 5VfU\Ua @]bWt`b j]g]h]b[h\Y VUh]YZ]YX Uh 5bh]YHJa]b % * &" H\Y 5a Yf]Wb 7]j] K Uf hcc_ d'UW VYhk YYb % * % UbX % *) " H\Y 6Uh]Y cZ 5bh]YHJa \UddYbYX cb GYdhYa VYf %+ž % * &ž]b A UfmUbX U'cb[5bh]YHJa 7fYY_ : cf h\g]h]a h\Y ghi XYbh Udd`Yg W]h]W! h\]b[g_]`g h]bhYfdfYh]bZcfa Uh]cb Zfc a U d\chc[fUd\ "
	Cdjh]cb :]g]bWffYWh H\Y YUf mfYdi V]WYfU]bW XYg h\Y m'Ufg UZhYf h\Y 5a Yf]Wb FYj c i h]cb k \Yb h\Y I b]h]YX GhUhYg k Ug XYj Y`cd]b[Ug U bUh]cb" H\Y 6Uh]Y cZ 5bh]YHJa cWWffYX]b % * & Xi f]b[h\Y 7]j] K Ufz bchXi f]b[h\Y YUf mfYdi V]WYfU"
	Cdjh]cb ;]g]bWffYWh H\Y U[Y cZ >UW_gcb]bW XYg h\Y m'Ufg gi ffci bX]b[5bXfYk >UW_gcb]g dfYg]XYbWh]b h\Y % &\$g UbX % ' \$g" H\Y 6Uh]Y cZ 5bh]YHJa cWWffYX]b % * & Xi f]b[h\Y 7]j] K Ufz bchXi f]b[h\Y 5[Y cZ >UW_gcb"
	Cdjh]cb <]g]bWffYWh H\Y YfU cZ k YgHk UfX YI dUbg]cb]bW XYg h\Y YUf`m\hc a]X!% \$\$g k \Yb h\Y I b]h]YX GhUhYg k Ug YI dUbX]b[]hg Vci bXuf]Yg" H\]g d\chc[fUd\ g\ck g Ub Yj Ybh cZ h\Y 7]j] K Ufz bchUb Yj Ybh \Uj]b[hc Xc k]h\ k YgHk Ufx YI dUbg]cb"

&\$&%; fUXY , GcWU Gh X]Yg F Uh]cbU`Yg

Item#	Rationale
+	Cdjh]cb 7]g WffYWh =b O D U E X U \ Y O DPG \$'VLRHQY I "G" Gi dfYa Y 7ci fhghfi W Xck b Ug i bWtbgjh h]cbU' U dUfh cZ h]Y >i X]WUfm5Wh cZ %+, - " H\Y fi]b[]b h\]g WfgY YgHUV]g\YX h\Y 7ci fh]g dck Yf cZ i X]WU` fYj]Yk " H\Y Gi dfYa Y 7ci fhZci bX hUhWUÜ h\Y dck Yf cZ cZ WK L V

&\$&%; fUXY , GcWU Gh X]Yg FUh]cbU`Yg D U @ @cfm (Â•õ VUL € (P'õb“D € 0 õ À € ` (Âsqó—@Q—@ t € P`

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1	Cdh]cb :]g WffYWh	H\Y A]gg]gg]dd] HYff]hcfmk Ug 'Uf[Y`mi bgYHhYX Vm5a Yf]Wbg]b h\Y `UhY %+\$g UbX YUf'm% \$\$g" H\Y gc] k Ug ZYfh]YZ UbX h\Y a Ubfm]j Yfg Zck]b[h\fc{ [\ h\Y hYff]hcfmgi dd]YX ZfYg\ k UhYf' H\Y gYX]a Ybhg XYdcg]hYX U'cb[h\Y fjj YfVUb_g a UXy h\Y UfYU UhfUW]j Y hc ZUfa Yfg": cf h\]g]hYa h\Y ghi XYbhUdd]Yg W]h]WfQ A k UfQ A H\Y g]he

Item#	Rationale
-	H\Y 5bh! : YXYfU`ghg UXj cWU\YX Zcf ghUhYgDf][\hg UbX gi ddcfh\YX dfch\Y\Wcb cZ]bXjj]Xi U` Wj]`]VYfh]Yg Xi f]b[h\Y XYVU\Yg hc fUh]Zm\h\Y I "G" 7cbgh]h\cb" H\Y]XYU`g cZ h\Y 8Ya cWU\h]WFYdi V`]Wb DUfhm a]ffcfYX h\cgY cZ h\Y 5bh! : YXYfU`gh DUfhm\ H\Ymgj ddcfh\YX fYdi V`]Wb]ga UbX gcWU`Yei U`]hmUbX cddcgYX Y`]h]ga " H\Y 8Ya cWU\h]WFYdi V`]Wb]ga UbX ZUfa Yfg k\c k YfY YU[Yf hc W\U`Yb[Y h\Y dck Yf cZ Bcfh\Yfb i ddYf! WUgg a YfW\U`Ubh! : cf h\]g]h]ya h\Y ghi XYbh Udd`]Yg W]h]W! h\]b[g_]`g hc XfUk WtbW\ g]cbg"
	Cd\h]cb 5]g]bW\ffY\W
	8Ya cWU\h]WFYdi V`]Wb]gi ddcfh\YX U k YU_ bUh]cbU` [cj Yfba Ybh' H\YmVY`]Yj YX dck Yf g\ci `X VY WtbW\h]fU\hYX Uh h\Y ghUhY `Yj Y`"
	Cd\h]cb 6]g]bW\ffY\W : Ufa Yfgz Ufh]gUbgz UbX Zcfa Yf 5bh! : YXYfU`ghg ^c]bYX h\Y 8Ya cWU\h]WFYdi V`]Wb]gi VY\W\i gY cZ h\Y]f gi ddcfh Zcf ghUhYgDf][\hg bch h\Y]f j]Yk g cb]a a][fUh]cb"

&\$&%; fUXY , GcVWU`Ghi X]Yg F Uh]cbU`Yg

&\$&%; fUXY , GcWU Gh X]Yg F Uh]cbU`Yg

Item#	Rationale
%%	A Ub]ZYgh 8Ygh]bm]g h Y]XYU h Uh h Y I b]hYX GhUhYg \UX U ; cX! [j Yb f][\h hc YI dUbX Zfca h Y

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%&	Cdh]cb >]g WffYVW	; Ycf[Y K Ug\]b[hcb k fchY h\]g `YhYf k \]Y \]g a Yb k YfY Wla dYX Zcf h\Y k]bhYf Uh J U`Ym: cf[Yž DYbbgmj Ub]U" < Y YI dfYggYX \]g WfbWfb h\Uh h\Y 7cbh]bYbHJ 5fa ma][\hghUfj Y cf X]gVUbX VYVWi gY cZ h\Y dccf WfbX]h]cbg" H\Y 7cbh]bYbHJ 5fa m`UW_YX h\Y Wch\]b[UbX gi dd`]Yg bYYXYX hc YbXi fY h\Y \Ufg\ k]bhYf' : cf h\]g]hYa h\Y gh XYbhUdd`]Yg W]h]W! h\]b_]b[g_]`g hc]XYbh]ZmVWi gY! UbX! YZZVW fY`Uh]cbg\]dg"
	Cdh]cb :]g]bWffYVW	H\]g `YhYf k Ug k f]hYb]b %+++" -h XYgW]VYg K Ug\]b[hcb]g WfbWfbg Zcf \]g a Yb Xi f]b[h\Y k]bhYf Uh J U`Ym: cf[Y" H\Y 6UhY cZ Mf_hck b k Ug h\Y ZbU` VUhY cZ h\Y 5a Yf]Wb FYj c`i h]cb UbX \UddYbYX]b %+, %"
	Cdh]cb ;]g]bWffYVW	H\]g `YhYf k Ug k f]hYb]b %+++" -h XYgW]VYg K Ug\]b[hcb]g WfbWfbg Zcf \]g a Yb Xi f]b[h\Y k]bhYf Uh J U`Ym: cf[Y" H\Y 6UhY cZ 6i b_Yf <]-` k Ug Zci [\hYUf`Yf]b > bY %++)"
	Cdh]cb <]g]bWffYVW	H\]g `YhYf k Ug k f]hYb]b %+++" -h XYgW]VYg K Ug\]b[hcb]g WfbWfbg Zcf \]g a Yb Xi f]b[h\Y k]bhYf Uh J U`Ym: cf[Y" -h XcYg bch XYgW]VY h\Y `ck a cfU`Y UZhYf h\Y 6f]h]g\ Ufa mWldhi fYX BYk Mf_ 7]hm]b h\Y gi a a Yf cZ %++*"

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% Cdh]cb 8]g WffYWh	G\UfYWcdd]b[k Ug U k]XYgdfYUX dfUWVW]b h\Y 5a Yf]Wb Gci h\ Xi f]b[FYWtbghfi W]cb" @UbXck bYfg WbhfUVWYX k]h\ dccf k \]hY UbX 5Zf]Wb 5a Yf]Wb ZJfa Yfg hc k cf°W W Wt« k Cdh]cb

&\$&%; fUXY , GcWU Gh X]Yg F Uh]cbU`Yg

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%	Cdh]cb ;]g WffYWh	H\Y X]U[fUa XYgW]VYg h\Y _Ym]bXi ghf]Yg UbX WbhfU [Yc[fUd\]WZYUh fYg cZBYk 9b[`UbX UbX A]X! 5hUbh]WWh`cb]Yg" :]g\]b[k Ug U _Ym]bXi ghfm]b BYk 9b[`UbX VYWj gY cZ h\Y YI]ghYbW cZ bUh fU \UfVcfg UbX h\Y `Uf[Y bi a VYf cZ Uj U]U F Uh]cbWY	F U JY
A]X! 5hUbh]WWh`cb]Yg" :]g\]b[k Ug U _Ym]bXi ghfm]b BYk 9b[`UbX VYWj gY cZ h\Y YI]ghYbW cZ bUh fU \UfVcfg UbX h\Y `Uf[Y bi a VYf cZ Uj U]U F Uh]cbWY			

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%	Cd]cb 5]g WtffYWh 5`YI UbXYf < Ua]`cb XYj Y`cdYX U d`Ub hc ghUV]`hY hY I "G" YWtbc a mUbX ghfYb[hYb hY WhbfU` [cj Yfba YbhUZhYf hY 5a Yf]Whb FYj c`i h]cb" H`Y WhYU]cb cZU bUh]cbU` VUb_ k Ug U dUfhcZ < Ua]`cb" YWtbc a]Wd`Ub" 5 bUh]cbU` VUb_ k ci `X U`ck hY [cj Yfba Ybh hc Wt`YWhhU` Ygž \c`X [cj Yfba Ybh Z bXgž UbX a U_Y `cUbg" < Ua]`cb VY`]Yj YX hUh hYgY k YfY U` j]HU` Z bWh]cbg Zcf hY YWtbc a]Wgi Whgg cZ hY bYk bUh]cb" : cf h]g]hYa hY ghi XYbhUdd`]Yg Wh]hWh! h]b_]b[g_]`g hc XfUk WhbWh g]cbg"
	Cd]cb 6]g]bWtffYWh H`Y bUh]cbU` VUb_ k Ug Zcf hY i gY cZhY ZYXYfU` [cj Yfba Ybh` H`Y VUb_ X]X bchfYd`UWY YI]gh]b[ghUhY VUb_g"
	Cd]cb 7]g]bWtffYWh H`Y bUh]cbU` VUb_ k ci `X dfcj]XY YWtbc a]WghUV]`h]bchgi ddcfh ZcfY][b Wha dYh]h]cb"
	Cd]cb 8]g]bWtffYWh H`Y bUh]cbU` VUb_ k ci `X dfcj]XY YWtbc a]WghUV]`h]m` hY UV]`h]mh` fY[i `UhY]bhYfghUhY Wha a YfWY]g []j Yb hc 7cb[fYgg]b 5fh]WY =ž GYWh]cb , cZhY I "G" 7cbgh]h h]cb"

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Item#	Rationale
&&	H\Y h]a Y]bY g\ck g h\Y \]ghcf]W\ XYj Y`cda Ybhczh\Y UVc`]h]cb]gha cj Ya Ybh' h\Y E i U_Yfg d`UmYX U a U`cf fc`Y]b h\Y UVc`]h]cb]gha cj Ya Ybh\c YbX g`Uj Yfm\ K]`]Ua @cmX ; Uff]gcb UbX : fYXYf]W_ 8ci [`Ugg i gYX h\Y]f di V`]W\h]cbg \c dfca ch\Y h\Y W\i gY cZ UVc`]h]cb" < Uff]Yh 6YYW\Yf Ghck YD Vcc_ 8 Q F O H 7 R P \ V & D E KYQW]VYX h\Y \cffcfg cZ g`Uj YfmUbX k Ug i gYX \c gi ddcfh\h\Y UVc`]h]cb]gha cj Ya Ybh' : cf h\]g]h]a h\Y ghi XYbh Udd]Yg W]h\W\! h\]b[g_]`g \c \c Z]bX h\Y a U]b]XYU"
	H\Y h]a Y]bY g\ck g h\Y XYj Y`cda Ybhczh\Y UVc`]h]cb]gha cj Ya Ybh\c YbX g`Uj Yfm\ h\Y gi ZZFU[Y a cj Ya YbhZcW gYX cb [U]b]b[j ch]b[f][\hg Zcf k ca Yb"
	H\Y h]a Y]bY g\ck g h\Y XYj Y`cda Ybhczh\Y UVc`]h]cb]gha cj Ya Ybh\c YbX g`Uj Yfm\ h\Y h]a dYfUbW a cj Ya Ybhk Ug XYj ch\Y \c gh\cdd]b[h\Y gU\Y UbX W\bgia d\h]cb cZ U`W\c`]b h\Y I b]h\Y GHJhYg"
	H\Y h]a Y]bY g\ck g h\Y XYj Y`cda Ybhczh\Y UVc`]h]cb]gha cj Ya Ybh\c YbX g`Uj Yfm\ h\Y HFUbglW\h]cbg]gha cj Ya Ybhk Ug Ub 5a Yf]W\h]b Ufha cj Ya Ybh\h\Uhgi ddcfh\YX]b\hfcgdYW\h]cb UbX U fY`Uh]cbg\]d k]h\ bUh\ fY"

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&	Cdh]cb 7]g WffYVh	H\Y : fYY! Gc] DUfhmZcW gYX cb dfYj Ybh]b[h\Y YI dUbg]cb cZ g`Uj Yfm]bhc h\Y k YghYfb hYff]hcf]Yg cZ h\Y I b]hYX GHUhYg" H\Y FYdi V]Wb DUfhmcZ h\Y a]X! % \$\$g k Ug Zcfa YX Vma Ya VYfg cZ h\Y : fYY! Gc] DUfhm UbX c\hYfg k \c U`gc ZY`h ghfc[`mUVci hUVc`]h]cb UbX dfYj Ybh]b[h\Y YI dUbg]cb cZ g`Uj Yfm] : cf h\]g]h]a h\Y ghi XYbh Udd`]Yg W]h]W! h\]b[_]b[g_]`g hc Wta dUfY UbX WtbhfUgh"
	Cdh]cb 5]g]bWffYVh	H\Y : fYY! Gc] DUfhmUbX h\Y FYdi V]Wb DUfhmk YfY U[U]bgh h\Y YI dUbg]cb cZ g`Uj Yfmgc h\YmX]X bch gi ddcfhUh]hYa dhg hc dfYj Ybh g`Uj Yg Zfc fYUVW]b[h\Y Bcfh "
	Cdh]cb 6]g]bWffYVh	H\Y : fYY! Gc] DUfhmX]ggc`j YX]b %) (ž df]cf hc h\Y ja d`Ya YbhUh]cb cZ gUZhmfY[i `Uh]cbg Zcf ZUWcfm k cf_Yfgž k \]W k YfY Z]fgh YghUV`]g\YX]b h\Y `Uh% \$\$g"
	Cdh]cb 8]g]bWffYVh	H\Y : fYY! Gc] DUfhmUbX FYdi V]Wb DUfhmgf ddcfhYX h\Y YghUV`]g\`a Ybh cZ 5a Yf]Wb =bX]Ub fYgYfj Uh]cbg Ug U k Umhc a U_Y a cfY k YghYfb `UbXg Uj U]`UV`Y Zcf gYh]hYa Ybh'

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&(Cdh]cb ;]g WtffYWh	H\Y J]f[]b]U W`cbmk Ug Zci bXYX Ug U ^c]bhghcW_ Wta dUbm]b %* \$+" 5 ^c]bhghcW_ Wta dUbm]g ck bYX Vm g\UfY\c`XYfg UbX]hg di fdcgY]g hc fYhi fb U dfcZjhZcf]hg a Ya VYfg" H\Y A UggUW\i gYHtg 6Um7c`cbmk Ug Zci bXYX VmDi f]hUbg YgWd]b[fY`][]ci g dYfgYW h]cb]b 9b[`UbX" : cf h\]g]hYa h\Y ghi XYbhUdd`]Yg W]h]W! h\]b_]b[g_]`g hc a U_Y [YbYfU]nUh]cbg"
	Cdh]cb :]g]bWtffYWh	H\Y J]f[]b]U W`cbmk Ug Zci bXYX Zcf dfcZjh bchhc VY UV`Y hc dfUW\W U fY`][]cb" H\Y A UggUW\i gYHtg 6Um7c`cbmk Ug Zci bXYX VmDi f]hUbg hc YgWdY fY`][]ci g dYfgYW h]cb]b 9b[`UbXz bchhc dfcj]XY a]]HfmXYZYbgY"
	Cdh]cb <]g]bWtffYWh	; Ycf[]U k Ug h\Y W`cbmZci bXYX hc gYfj Y Ug U Vi ZZYf U[U]bghh\Y GdUb]g\]b : `cf]XU UbX hc \Y`d h\cgY]b XYVh"
	Cdh]cb >]g]bWtffYWh	H\Y A UggUW\i gYHtg 6Um7c`cbmk Ug Zci bXYX VmDi f]hUbg hc YgWdY fY`][]ci g dYfgYW h]cb]b 9b[`UbXz bchhc dfcj]XY U d'UW\ Zcf W]a]bUg"

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&	Cdh]cb 8]g WffYVh H\Y WtHcb []b k Ug dUhYbhYX Vm9`] K \]hbYm]b %+- (" H\Y g]bbcj Uh]cb]bWYUgYX h\Y YZZ]WbWhcZ WtHcb dfcWgg]b[Vmi g]b[a UW]bYfmhc fYa cj Y h\Y gYYXg UbX \i g_g Zfc a Uf[Y ei Ubhjh]Yg cZ WtHcb ZUghYf h\Ub]h Wi `X VY XcbY Vm\UbX" K]h h\Y i gY cZ h\Y WtHcb []bž a cfY WtHcb Wi `X VY dfcWggYX hc a YYh h\Y [fck]b[XYa UbX cZhYI h]Y a]`g h\Uha UXy WtHcb Wch" H\Y d`Ubhjh]cb gmghYa YI dUbXYX hc a YYh h\Y XYa UbX Zcf a cfY WtHcb": cf h\Y g]hYa h\Y ghi XYbh Udd]Yg W]h]W! h\]b[g_]`g hc]XYbh]Zm W]i gY! UbX! YZZVh fY`Uh]cbg\]dg"
	Cdh]cb 5]g]bWffYVh H\Y WtHcb []b X]X bch]a dfcj Y h\Y Zyfh]hmcZ gc]/]h]bWYUgYX h\Y YZZ]WbWhcZ dfcWgg]b[WtHcb"
	Cdh]cb 6]g]bWffYVh A YfWb]ga]g Ub YWbca]WdfUW]W h\Uh fYei]fYg U ZUj cfUV`Y VU`UbW cZ hUXY VYh YYb Wt`cb]Yg UbX h\Y]f a ch\Yf Wi bhf]h Y WtHcb []b X]X bch UZZVh h\Y YI dUbg]cb cZ a YfWb]ga "
	Cdh]cb 7]g]bWffYVh H\Y WtHcb []b X]X bch]bWYUgY h\Y YZZ]WbWhcZ]ff][Uh]cb/]h]bWYUgYX h\Y YZZ]WbWhcZ dfcWgg]b[WtHcb"

Item#	Rationale
&+	H\Y @ci]g]UbU HYff]hcfmk Ug j]hU` hc h\Y k Yghk UfX YI dUbg]cb cZ h\Y I b]hYX GhUhYg UbX hc h\Y gi W\Ygg cZYUf\m5a Yf]W\Yb W\ta a YfW" H\Y @ci]g]UbU HYff]hcfmk Ug WU]a YX Vmh\Y : fYbW\z Vi h\WXYX hc h\Y GdUb]g\]b h\Y %+* \$g" GdU]b \UX U`ck YX h\Y I b]hYX GhUhYg hc i gY h\Y dcfhcZBYk Cf`YUbg\z Vi h\k]h\ `]a]hYX UW\Ygg" : fUbW\ [U]bYX W\bhfc` cZ h\Y hYff]hcfmUbX h\Y dcfhk Ug fYcdYbYX hc h\Y I b]hYX GhUhYg]b % \$%" H\ca Ug >YZZYfgcb bY[ch]UhYX k]h\ : fUbW\ hc di fW\UgY h\Y @ci]g]UbU HYff]hcfmh\c \Y'd Ybgi fY h\Uh UW\Ygg hc h\Y dcfhcZBYk Cf`YUbg k ci 'X bchVY fYghf]W\YX U[U]b" : cf h\]g]h\ya h\Y ghi XYbhUdd`]Yg W\]h\W\! h\]b[g_]`g hc a U_Y [YbYfU]nUh]cbg"
Cd\]cb 5]g]bW\ffYV\h	H\Y @ci]g]UbU HYff]hcfmk Ug W\bhfc`YX Vmh\Y : fYbW\ Uh h\Y h\]a Y cZ h\Y @ci]g]UbU Di fW\UgY\z bch h\Y 6f]h\g\ "
Cd\]cb 7]g]bW\ffYV\h	H\Y @ci]g]UbU HYff]hcfmk Ug W\bhfc`YX Vmh\Y : fYbW\ Uh h\Y h\]a Y cZ h\Y @ci]g]UbU Di fW\UgY\z bch h\Y Fi gg]Ubg"
Cd\]cb 8]g]bW\ffYV\h	H\Y 5ddU`UW\]Ub A ci bH\]bg k YfY U`fYUXmU dUfhcZ h\Y I b]hYX GhUhYg Uh h\Y h\]a Y cZ h\Y @ci]g]UbU Di fW\UgY"

Item#	Rationale
&	Cdjhcb :]g WtffYWh =b h\Y YUf`n\hc! a]X % \$\$g dUfhg cZ h\Y I "G" VY[Ub hc]bXi ghf]U]nY" A Ubm]a a][fUbhg W\la Y hc I b]h\X GhUhYg]b h\]g h\]a Y dYf]cX VYW\i gY cZ h\Y a Ubm^cV cddcfh b]h\Yg Uj U]UV`Y]b ZUWcf]Yg" H\Y [fck]b[`UVcf ZcfWU`ck YX Vi g]bYggYg hc YI dUbX UbX]bW\YUgY dfcXi W\]cb" : cf h\]g]h\]a h\Y g\h XYbh Udd`]Yg W\]h\W! h\]b[g_]`g hc XfUk U WtbW g]cb"
	Cdjhcb ;]g]bWtffYWh : Yk]a a][fUbhg dfcj]XYX 5a Yf]W\]b Vi g]bYgg ck bYfg k]h\ W\]d]H\U hc]bj Ygh]b h\Y YUf`n\hc a]X % \$\$g"
	Cdjhcb <]g]bWtffYWh =bXi ghf]U]nUh]cb `YX hc h\Y XYW]bY cZ WtH\U[Y]bXi ghf]Yg]b h\Y YUf`n\hc! a]X % \$\$g"
	Cdjhcb >]g]bWtffYWh H\Y WtbWdhcZ]b\YfWUb[YUV`Y dUfhg]g Uhf]Vi h\YX hc 9`] K \]hbYmUbX h\Y WtbWdhcZ h\Y UggYa V`m`]bY k Ug dcdi `Uf]nYX Vm< Ybfm: cfX" 6ch\ a Yb k YfY Vcfb]b h\Y I b]h\YX GhUhYg" =b\YfWUb[YUV`Y dUfhg UbX h\Y UggYa V`m`]bY k YfY h\Y a U^cf ZUWcf]g h\UhU`ck YX h\Y a Ugg dfcXi W\]cb cZ [ccXdc H h\]

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&-	Cdh]cb 7]g WffYWh	H\Y : i bXUa YbHU` CfXYfg cZ 7cbbYWWh hUWYX Ug U Wbgh]h h]cb Zcf h\Y 7cbbYWWh 7c`cbmZfca %* ' - hc %* * - " H\Y : i bXUa YbHU` CfXYfg YgHU`]g\YX U Wt i fh gmg]hYa ž YYWhcbgž UbX hYfa `]a]hg Zcf fYdfYgYbHU`]Yg" =h Wtbhf]Vi h\YX hc h\Y hUX]h]cb cZ gY`Z [cj Yfba Ybh]b 5a Yf]WUbX dfca chYX XYa cWU]W]XYU`g" : cf h\]g]h]a h\Y ghi XYbhUdd`]Yg W]h]W! h\]b_`]b[g_]`g hc Z]bX h\Y a U]b]XYU"
	Cdh]cb 5]g]bWffYWh	H\Y : i bXUa YbHU` CfXYfg cZ 7cbbYWWh]g]a dcfHUbh VYWh gY cZ Wtbhf]Vi h]cbg hc W`cb]U gY`Z [cj Yfba Ybh`]h]X]X bch ci hUk dfchYWhX HUf]Zg"
	Cdh]cb 6]g]bWffYWh	H\Y : i bXUa YbHU` CfXYfg cZ 7cbbYWWh]g]a dcfHUbh VYWh gY cZ Wtbhf]Vi h]cbg hc W`cb]U gY`Z [cj Yfba Ybh`]h]X]X bch [fUbh k ca Ub h\Y f][\h hc j chY"
	Cdh]cb 8]g]bWffYWh	H\Y : i bXUa YbHU` CfXYfg cZ 7cbbYWWh]g]a dcfHUbh VYWh gY cZ Wtbhf]Vi h]cbg hc W`cb]U gY`Z [cj Yfba Ybh`]h]X]X bch dfcdcgY h\Y WYU]cb cZ Ub]bXYdYbXYbh Wt i bhfm"

Item#	Rationale
' \$	H\Y 6Uhh\Y cZJ]W_gVi f[cWWffYX Zfca A Um% h\ hc >i `m(h\ž% *' ž Xi f]b[h\Y 7]j] K Uf" H\Y 6Uhh\Y cZ J]W_gVi f[k Ug U dUfh cZU `Uf[Yf I b]cb W\ a dU][b hc k YU_Yb h\Y 7cbZYXYfUWhVmHU_]b[W\ b\fc` cZ J]W_gVi f[UbX [U]b]b[W\ b\fc` cj Yf h\Y A]gg]gg]dd] F]j Yf" 6m[U]b]b[W\ b\fc` cZ h\Y A]gg]gg]dd] F]j Yf" h\Y I b]cb k ci 'X VY UV`Y h\c X]j]XY h\Y 7cbZYXYfUWh]b h\ c UbX dfYj Ybh 7cbZYXYfUh\Y hfccdg Zfca X]ghf]Vi h\]b[gi dd`]Yg" : cf h\]g]h\ya h\Y ghi XYbh Udd`]Yg W\]h\W\! h\]b_]b[g_]`g hc]XYbh]Zm W\i gY! UbX! YZZYWh fY`Uh]cbg\]dg"
	H\Y 6Uhh\Y cZ: cfhGi a h\Yf cZ% * %]g W\bg]XYfYX h\Y cdYb]b[Yb[U[Ya Ybh cZ h\Y 7]j] K Uf]b h\Y Gci h\ "
	H\Y 6Uhh\Y cZ 5bh]YhJa]g W\bg]XYfYX h\Y V`ccX]Ygh VUhh\Y cZ h\Y 7]j] K Uf\z bch h\Y 6Uhh\Y cZJ]W_gVi f["
	H\Y 6Uhh\Y cZJ]W_gVi f[k Ug U I b]cb J]Wcfm]b h\Y Gci h\ / h\Y 7cbZYXYfUWhX]X bch W\dh\ fY gi dd`]Yg Zfca h\Y Bcfh\ "

Item#	Rationale
' %	=b h\Y 8YWUfUh]cb cZ =bXYdYbXYbW\z i bU`]YbUV`Y f][\hg a YUbhf][\hg h\UhVY`cb[hc U`` a Yb UbX WbbchVY h\Yb Uk Ur\l H\ca Ug >YZYfgcb `]ghg h\fYY i bU`]YbUV`Y f][\hg]b h\Y 8YWUfUh]cb cZ =bXYdYbXYbW\W. `]ZY\z `]VYf\m\z UbX h\Y di fgi]h cZ \Udd]bYgg" : cf h\]g]h\ya h\Y gh\ XYbh Udd`]Yg W]h\W! h\]b_`]b[g_]`g hc a U_Y [YbYfU`]nUh]cbg"
	Cd\]cb 5]g]bWtffYWh
	9ei U]hm]g bchcbY cZ h\Y h\fYY i bU`]YbUV`Y f][\hg `]gh\YX]b h\Y 8YWUfUh]cb cZ =bXYdYbXYbW\W"
	Cd\]cb 6]g]bWtffYWh
Cd\]cb 8]g]bWtffYWh	K YU`h\]g bchcbY cZ h\Y h\fYY i bU`]YbUV`Y f][\hg `]gh\YX]b h\Y 8YWUfUh]cb cZ =bXYdYbXYbW\W"



&\$&%; fUXY , GcWU Gh X]Yg F Uh]cbU`Yg

Item#	Rationale
' (CdUh]cb >]g WffYVW H\Y a Ud g\ck g WbUg Vi]h]b h\Y I b]hYg < Gh X]cÜ A , >

Item#	Rationale
')	GYW]cbU` X]gU[fYYa Ybhg cj Yf g`Uj YfmUbX h\Y YI dUbg]cb cZg`Uj Yfm]bhc h\Y K Ygh`YX hc h\Y 7]j] K Uf' A UbmBcfh\YfbYfg UbX UVc`]h]cb]ghg cddcgYX h\Y YI dUbg]cb cZg`Uj Yfm]bhc bYk h\Yff]hcf]Yg" A Ubm Gci h\YfbYfg ZUj cfYX h\Y YI dUbg]cb cZg`Uj Yfm : cf h\]g]h\Y a h\Y ghi XYbhUdd`]Yg W]h]VW! h\]b_`b[g_]`g hc]XYbh]ZmVWi gY! UbX! YZZVW! fY`Uh]cbg\]dg"
	Cd\]cb 5]g]bW\]ffYVW
	h\Y X]gU[fYYa Ybh cj Yf Vci bXUf]Yg cZ h\Y CfY[cb h\Yff]hcfm`YX hc h\Ybg]cbg VYh YYb h\Y I b]h\YX GHJhYg UbX ; fYUh 6f]hU]b\z bch]b\YfbU` gYW]cbU` W\]bZ]W"
	Cd\]cb 6]g]bW\]ffYVW

Item#	Rationale
* Cd]cb <]g WffYWh	A UfmUbX k Ug cf][]bU`mZci bXYX Ug U \Uj Yb Zcf 7Uh\c`]Wj ZYY]b[X]gW]a]bUh]cb]b 9b[`UbX" H\Y Hc`YfUh]cb 5WhcZ%*(- gYWfYX fY)[]ci g ZYYXca Zcf 7Uh\c`]Wjz 5b[`]Wbgz Di f]Hbgz UbX ch\Yf 7\f]gh]Ub gYh\Yfg]b h\Y Wh`cbmcZA UfmUbX": cf h\g]hYa h\Y ghi XYbhUdd]Yg Wh]W! h\]b_]b[g_]`g hc a U_Y [YbYfU]nUh]cbg"
	Cd]cb :]g]bWffYWh
	H\Y A UfmUbX Hc`YfUh]cb 5WhcZ%*(- gYWfYX fY)[]ci g ZYYXca / h\Y UW\X]X bch[fUbhZUfa `UbX hc Zcfa Yf]bXYbh fYfj Ubhg"
	Cd]cb ;]g]bWffYWh
Cd]cb >]g]bWffYWh	H\Y A UfmUbX Hc`YfUh]cb 5WhcZ%*(- gYWfYX fY)[]ci g ZYYXca / h\Y UW\X]X bchU`ck a Yb k]h ci h dfcdYfhmhc j chY]b Y`YWh]cbg"

Item#	Rationale
' +	b %() ' ž h Y C hca Ub H f_g [U]bYX Wbfc` cZ 7cbghUbh]bcd`Y" h\]g YbUV`YX h\Ya hc Wbfc` h Y G]_FcUXgž k \]W k YfY h Y cj Yf`UbX hUXY fci hYg VYh YYb 9i fcdY UbX 5g]U" 9i fcdYUbg XYdYbXYX cb hUXY k]h 5g]U Zcf gd]Wgž g]_gž UbX ch Yf ja dcfhUh [ccXg" 9i fcdYUb YI d`cfYfg k UbhYX hc Z]bX gYU fci hYg hc 5g]U hc [U]b UWVgg hc h Y 'i WUhj Y hUXY" Gca Y cZh Ya gU]`YX k Ygh UbX Zci bX h Y 5a Yf]Wg" : cf h\]g]hYa h Y ghi XYbh Udd`]Yg W]hW!h\]b_]b[g_]`g hc Ü WbWht ha W A Å %`Wð 0 Z]bXg]Ø 0

Item#	Rationale
' -	<p>Cdh]cb 8]g WffYWh</p> <p>H\]g X]U[fUa g\ck g h\Y [fck h\ cZ h\Y d`UbhUh]cb gmghYa UbX]hg fY`Uh]cbg\]d hc h\Y hfUbglUhUbh]Wg`Uj Y hfUXY" 7Ug\ Wcdg gi W Ug f]W\z WtHcbz hcVUW\z UbX gi [Uf W\blY k YfY [fck b]b `Uf[Y ei Ubhjh]Yg cb Wt`cb]U` ZUfa g" H\Y i gY cZYbg`Uj YX `UVcf `YX hc]bW\YUgYX dfcZ]hg Zcf d`UbhUh]cb ck bYfg VYW\i gY h\Y ck bYfg X]X bch\Uj Y hc dUmk U[Yg" : cf h\]g]hYa h\Y ghi XYbhUdd`]Yg W]hW\! h\]b_`b[g_]`g hc]XYbh]Zm W\i gY! UbX A gPhMaHUh]cb</p> <p>i gY cZ bch h\Y j dfci XYi X p g</p>

Item#	Rationale
(\$	<p>Cdh]cb :]g WffYWh</p> <p>H\Y YI Wfdh]g Zfca U gdYYW Vm>YZZYfgcb 8Uj]g" 8Uj]g k Ug h\Y dfYg]XYbh cZ h\Y 7cbZYXYfUhY GhUhYg cZ 5a Yf]WUz h\Y Wt bfhmZcfa YX Vmh\Y gci h\Yfb gUhYg h\UhgYWXYX Zfca h\Y I b]hYX GhUhYg" 5VfU\ Ua @]bW`b VY]Yj YX h\UhgYg gYWgg]cb cZ h\Y gci h\Yfb gUhYg k Ug i bWtbgjh]h]cbU`UbX h\Yf ZYUf h\Uh\]g UXa]b]ghfUh]cb k ci `X UVc`]g\ g'Uj Yfmk Ug i bZci bXYX" =b \]g Zfgh]bUi [i fu` UXfYgg@]bW`b gUhYX h\Uh h\Y i b]cb WYUhYX Vmh\Y 7cbgh]h]cb k Ug dYfdYh]U`cf dYfa UbYbh`H\Y VcbXg h\Uh i b]hYX h\Y gUhYg Wt i `X bchVY X]ggc`j YX j c`i bHf]`m : cf h\]g]hYa h\Y ghi XYbh Udd`]Yg W]hW! h\]b[g_]`g hc UWt i jfY]bZcfa Uh]cb Zfca U df]a Ufmgci fW"</p>
	<p>Cdh]cb ;]g]bWffYWh</p> <p>@]bW`b Uf[i YX h\Uh gYWgg]cb k Ug i bWtbgjh]h]cbU`Vi h\Y X]X bchUg_ h\Y Gi dfYa Y 7ci fh\c i gY h\Y dck Yf cZ i X]WU` fYj]Yk hc a U_Y U fi `]b["</p>
	<p>Cdh]cb <]g]bWffYWh</p> <p>@]bW`b Uf[i YX h\Uh gYWgg]cb k Ug i bWtbgjh]h]cbU` < Y X]X bchVY]Yj Y h\Uh`YUj]b[h\Y I b]cb k f]g`]b[" hc Cdh]cb ;]g]bWffYWh @]bW`b Uf[i YX h\Uh gYWgg]cb k Ug i</p>

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(%	Cdh]cb 5]g WffYVh	=b U ZFYY YbhYfdf]gY gmgħYa Wta dUb]Yg UfY ZFYY hc WccgY k \UhdfcXi Wg hYmk]` dfcXi W" DYcd`Y UfY ZFYY hc WccgY k \]W [ccXg UbX gYfj]Wg hYmUfY k]`]b[UbX UVY hc di fWUgY" ; cj Yfba Ybh]bhYfZYfYbW]b hY YWbca m]g `]a]hYX" =b hY YUfm% \$g YbhYdfYbYi fg k YfY UVY hc fU]gY a cbYm UbX]bj Ygh]b Wta dUb]Yg VYW]i gY hYm\UX hY ZFYYXca hc XYj Y`cd hY dfcXi Wg hYmħci [\hdYcd`Y k ci `X Vi m : cf h]g]hYa hY għi XYbhUdd]Yg Wjh]W! h]b_]b[g_]`g hc]XYbh]ZmW]i gY! UbX! YZZYVh fYUjh]cbg\]dg"
	Cdh]cb 6]g]bWffYVh	H\Y ZFYY YbhYfdf]gY gmgħYa YbW]i fU[Yg a]b]a U` [cj Yfba Ybh]bj c`j Ya Ybh]b Vi gjbYggż bch h\Y WYUjh]cb cZ]a a][fUjh]cb ei chUg"
	Cdh]cb 7]g]bWffYVh	H\Y ZFYY YbhYfdf]gY gmgħYa YbW]i fU[Yg a]b]a U` [cj Yfba Ybh]bj c`j Ya Ybh]b Vi gjbYggż bch h\Y WYUjh]cb cZ k cf_d`UVW gUZYhmfY[i `Ujh]cbg"
	Cdh]cb 8]g]bWffYVh	H\Y ZFYY YbhYfdf]gY gmgħYa YbW]i fU[Yg a]b]a U` [cj Yfba Ybh]bj c`j Ya Ybh]b Vi gjbYggż bch h\Y WYUjh]cb cZ hJi Yg"

Item#	Rationale
(&	H\Y FYWtbghfi W]cb 5Wg k YfY dUggYX Vmh\Y FUX]W` FYdi V]Wb! Wtbhfc``YX 7cb[fYgg]b % * +" H\Y FUX]W` FYdi V]Wbg k UbhYX hc dfchYVh\Y f][\hg cZ h\Y bYk `mZYXX 5Z]Wb 5a Yf]Wbg]b h\Y Gci h\k]h\h\Y dck Yf cZ h\Y ZYXYfU [cj Yfba Ybh' H\Y Gci h\k k Ug X]j]XYX]bhc a]]HfmX]ghf]Wg UbX ghJhYg k YfY fYe]fYX hc XfUZh bYk Wtbgh]hi h]cbg UbX [i UfUbhYY W]h]nYbg\]d Zcf h\Y Zcfa Yf Ybg`Uj YX dYcd`Y" : cf h\k]g]hYa h\Y ghi XYbhUdd`]Yg W]h]W`! h\k]b[g_]`g hc XfUk WtbW g]cbg"
Cd\]cb :]g]bWtffYVh	H\Y FUX]W` FYdi V]Wbg UbX h\Y FYWtbghfi W]cb 5Wg X]X bchgi ddcfh h\Y 8Ya cWUh]WDUfhm]b h\Y Gci h\k"
Cd\]cb ;]g]bWtffYVh	H\Y FYWtbghfi W]cb 5Wg gi ddcfhYX dc`]h]W` fY]bhY[fUh]cb cZ h\Y Zcfa Yf 7cbZYXYfUhY ghJhYg/ h\YmX]X bchUXXfYgg fYVi]X]b[h\Y Gci h\Yfb YWtbc a m\
Cd\]cb >]g]bWtffYVh	H\Y FYWtbghfi W]cb 5Wg k YfY]bhYbXYX hc dfchYVh\Y f][\hg cZ Zcfa Yf g`Uj Yg]b h\Y Gci h\k bch hc YbWt fU[Y Zcfa Yf g`Uj Yg hc `YUj Y h\Y Gci h\k"

&\$&%; fUXY , GcWU Gh X]Yg F Uh]cbU`Yg

Item#	Rationale
'	CdUh]cb 6]g WffYWh H\Y 9][\h\ 5a YbXa Ybhdfc\]V]hg h\Y ZXYfU` [cj Yfba YbhZfc a fYei]f]b[dYfgcbg UWgYX cZW]a Yg hc dUmYI Wgg]j Y ZjbYg

&\$&%; fUXY , GcWU Gh X]Yg F Uh]cbU`Yg

Item#	Rationale
(1)	Cdh]cb >]g WffYVW H\YgY]a U[Yg g\ck hc c U[f]W \hi fU`]bbcj Uh]cbg h\Uh U`ck YX ZJfa Yfg hc k cf_ a cfY YZ]Wbhñž \Ufj Ygh]b[a cfY Wcdg]b `Ygg h]a Y" Df]cf hc h\Y WYUh]cb cZh\Y ghYY` d`ck ž d`ck g k YfY cZhYb a UXy cz]fcf UbX]g]b L V a R h\ DcZ cD] kc]Y]cb cZh\Y