

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

By Charles Hoffman, CPA (Charles.Hoffman@me.com)

December 31, 2015

The following is an analysis of one specific reporting situation and how that specific reporting situation should be represented in XBRL-based public company financial reports. For a specific reporting situation, it would be inconsistent for exactly the same situation to be represented in XBRL in two or more different ways. This is not to say that different situations should not be handled differently. If two XBRL-based representations are examined, it should be possible for any nuances or subtleties to be specifically identified and articulated and any nuances/subtleties used as information to explain why what might appear to be one reporting situation, in fact, is two different reporting situations.

However, it is likewise true that if such differences cannot be identified and articulated or the differences are determined to be unimportant details, as opposed to important nuances or subtleties, then the two situations are, in fact, the same situation and as such the reporting situation should be represented consistently within any XBRL-based digital financial report which contains that reporting situation.

Distinguishing between unimportant details and subtle differences or situational nuances generally take the judgement of a professional accountant.

#### Description of reporting situation

In an income statement or combined income statement and statement of comprehensive income; when the line item "Income (Loss) from Equity Method Investments" is reported with the tax provision; should the concept from the US GAAP XBRL Taxonomy "us-gAAP:IncomeLossFromEquityMethodInvestments" be used to report the line item or should an extension concept be created because the concept has been moved into a different location than it exists within the US GAAP XBRL Taxonomy.

The following graphic shows an example of this reporting situation:

|  |             |               |             |             |
|--|-------------|---------------|-------------|-------------|
| Operating income (loss)  | 40,978,000  | (285,719,000) | 15,675,000  | 15,223,000  |
| Interest and other expense, net                                | (7,084,000) | (16,569,000)  | (504,000)   | (1,102,000) |
| Income (loss) before income taxes and non-controlling interest | 33,894,000  | (302,288,000) | 15,171,000  | 14,121,000  |
| Income tax provision (benefit)                                 | 2,303,000   | 1,235,000     | 1,231,000   | (2,987,000) |
| Equity in net loss of equity method investee                   | (1,800,000) | (4,818,000)   | (1,386,000) | (3,666,000) |
| Net income (loss)  | 29,791,000  | (308,341,000) | 12,554,000  | 13,442,000  |
| Net income (loss) attributable to non-controlling interests    | 521,000     | 1,804,000     | 286,000     | 991,000     |
| Net income (loss) attributable to Cypress                      | 30,312,000  | (306,537,000) | 12,840,000  | 14,433,000  |

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

Another variation of this same reporting situation is where a reporting entity includes a subtotal between the income tax provision and the income from equity method investments as in this second example:

|  |            |             |              |
|--|------------|-------------|--------------|
| Other income   | 17,815,000 | (1,695,000) | 17,227,000   |
| Income (loss) before income taxes and earnings (losses) of equity method investments | 17,815,000 | (1,695,000) | (14,541,000) |
| Income tax provision (benefit)   | 3,430,000  | (1,980,000) | (4,985,000)  |
| Income (loss) before earnings (losses) of equity method investments                  | 14,385,000 | 285,000     | (9,556,000)  |
| Equity in (losses) earnings of equity method investments                             | (164,000)  | 1,235,000   | 2,442,000    |
| Income (loss) from continuing operations   | 14,221,000 | 1,520,000   | (7,114,000)  |
| Income from discontinued operations, net of tax                                      | 0          | 30,002,000  | 4,964,000    |

In this specific example, the filer created a subtotal between the line items "Income tax provision (benefit)" and the line item "Equity in (losses) earnings of equity method investments", "Income (loss) before earnings (losses) of equity method investments". That subtotal is not relevant to this reporting situation because the meaning of the reported information does not change with, or without, the subtotal.

What is at issue is whether or not it is appropriate, necessary, or desirable to create an extension concept because a concept was moved from one location in the US GAAP XBRL Taxonomy to some other location within an XBRL-based financial report which uses that concept. Some reporting entities seem to feel the need to create an extension concept because they moved an existing concept to some other position not contemplated by the US GAAP XBRL Taxonomy.

### Example of reporting situation

BROOKS AUTOMATION INC

<http://www.sec.gov/Archives/edgar/data/933974/000093397415000037/0000933974-15-000037-index.htm>

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

| Income Statement [Abstract]  | Period [Axis]              |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
|  | 2014-10-01 -<br>2015-09-30 | 2013-10-01 -<br>2014-09-30 | 2012-10-01 -<br>2013-09-30 |
| <b>Income Statement [Abstract]</b>   |                            |                            |                            |
| <b>Revenue</b>   |                            |                            |                            |
| Product  | 457,411,000                | 387,032,000                | 335,011,000                |
| Services   | 95,297,000                 | 95,816,000                 | 87,429,000                 |
| Total revenue  | 552,708,000                | 482,848,000                | 422,440,000                |
| <b>Cost of revenue</b>   |                            |                            |                            |
| Product  | 307,865,000                | 252,688,000                | 229,411,000                |
| Services   | 55,738,000                 | 62,823,000                 | 60,722,000                 |
| Total cost of revenue  | 363,603,000                | 315,511,000                | 290,133,000                |
| Gross profit   | 189,105,000                | 167,337,000                | 132,307,000                |
| <b>Operating expenses</b>  |                            |                            |                            |
| Research and development   | 52,232,000                 | 52,649,000                 | 46,209,000                 |
| Selling, general and administrative  | 115,270,000                | 111,098,000                | 96,516,000                 |
| Restructuring and other charges  | 4,713,000                  | 6,289,000                  | 6,380,000                  |
| Total operating expenses   | 172,215,000                | 170,036,000                | 149,105,000                |
| Operating income (loss)  | 16,890,000                 | (2,699,000)                | (16,798,000)               |
| Interest income  | 899,000                    | 950,000                    | 1,032,000                  |
| Interest expense   | (395,000)                  | (202,000)                  | (2,000)                    |
| Other income, net  | 421,000                    | 256,000                    | 1,227,000                  |
| Income (loss) before income taxes and earnings (losses) of equity method investments | 17,815,000                 | (1,695,000)                | (14,541,000)               |
| Income tax provision (benefit)   | 3,430,000                  | (1,980,000)                | (4,985,000)                |
| Income (loss) before earnings (losses) of equity method investments                  | 14,385,000                 | 285,000                    | (9,556,000)                |
| Equity in (losses) earnings of equity method investments                             | (164,000)                  | 1,235,000                  | 2,442,000                  |
| Income (loss) from continuing operations   | 14,221,000                 | 1,520,000                  | (7,114,000)                |
| Income from discontinued operations, net of tax                                      | 0                          | 30,002,000                 | 4,964,000                  |
| Net income (loss)  | 14,221,000                 | 31,522,000                 | (2,150,000)                |

This filer reports the fact “Income (loss) from equity method investments” as part of the tax provision and uses the US GAAP XBRL Taxonomy concept “us-gaap:IncomeLossFromEquityMethodInvestments”. They include a subtotal between the tax provision and income (loss) from equity method investments and use an extension concept “brks:IncomeLossBeforeEquityMethodInvestments”. Using an extension concept for the subtotal seems appropriate because (a) that concept does not exist in the US GAAP XBRL taxonomy and (b) the line item is basically a meaningless subtotal that is sometimes included and sometimes not included by filers and in no way changes the meaning of what the reporting situation conveys. As such, the subtotal is considered an unimportant detail.

## ***Reporting Situation Analysis:***

### **Income (Loss) from Equity Method Investments Included with Tax Provision Line Item**

#### **Approaches observed in XBRL-based financial reports for reporting situation**

An analysis of 6,735 public company financial reports submitted to the SEC EDGAR system that existed as of December 30, 2015 revealed that there were 159 entities that report the line item “Income (Loss) from Equity Method Investments” along with the tax provision in the manner described and shown in the examples for this reporting situation.

Of the 159 entities observed, to report this reporting situation:

1. 11 reporting entities create an extension concept to represent the line item “Income (Loss) from Equity Method Investments” (7%)
2. 148 reporting entities use the existing US GAAP XBRL Taxonomy concept “us-gaap:IncomeLossFromEquityMethodInvestments” to represent the line item “Income (Loss) from Equity Method Investments” (93%)

#### **Conclusion as to the correct consistent approach to be used in XBRL-based financial reports for reporting situation and reasoning to support the conclusion**

**QUESTION 1#:** Should the line item “Income (loss) from equity method investments” be represented with the existing US GAAP XBRL Taxonomy concept “us-gaap:IncomeLossFromEquityMethodInvestments” OR should an extension concept be created when a filer “moves” the concept from where it is shown in the US GAAP XBRL Taxonomy into the tax provision along with “Income tax expense (benefit)”.

**ANSWER:** In this reporting situation, using the existing concept “us-gaap:IncomeLossFromEquityMethodInvestments” is the most appropriate course of action currently because (a) that is the approach used by the vast, vast majority of reporting entities; (b) using the existing concept causes the least number of problems in reading information from XBRL-based financial reports; and (c) there is no other guidance provided which contradicts the actions of the majority of reporting entities.

**QUESTION 2#:** If a filer includes a subtotal between the tax provision line item and the line item income (loss) from equity method investments; is there an existing US GAAP XBRL Taxonomy concept that should be used or should an extension concept be created.

**ANSWER:** An extension concept should be created because this concept does not appear to exist in the US GAAP XBRL Taxonomy. This begs the following question: Should a concept be added to the US GAAP XBRL Taxonomy for the subtotal?

Neither part of this conclusion seems remotely controversial considering that 93% of all reporting entities that have this situation already use this approach.

## ***Reporting Situation Analysis:***

### **Income (Loss) from Equity Method Investments Included with Tax Provision Line Item**

#### **General conclusions which can be drawn from the analysis of this reporting situation**

When concepts are moved from one location in the US GAAP XBRL Taxonomy to another location in an XBRL-based financial report by a reporting entity it does not necessarily mean that an extension concept should be created. Moving a concept in such a manner does not necessarily change the meaning of the concept. Moving a concept likewise does not necessarily change the meaning of any totals which make use of a concept.

On the other hand, moving some concepts which are explicitly types of some other concept which implies that the concept is something that it is really not can be a reason to not use such existing concepts and rather to create an extension concept. An extreme example to make this point is to use a concept which is of the type revenue and use that concept as part of net cash flow from investing activities would clearly be inappropriate.

Guidance provided relating to what can and what cannot be moved is rather sparse at this point in time. As such, one can rely on how other reporting entities handle such situations as a surrogate for the absent formal authoritative guidance.

DRAFT

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

#### Evidence related to alternatives observed for reporting situation

The following is evidence observed in existing XBRL-based financial filings to the SEC which were used in this analysis and supports the positions taken by this analysis.

#### APPENDIX #1: List of 11 that create extension concept:

The following is a list of reporting entities which created an extension concept to report the line item “Income (Loss) from Equity Method Investments” and reported that line item with the income tax provision:

| #  | EntityRegistrantName           | CIK        | Generator            | SECfilingPage   |
|----|--------------------------------|------------|----------------------|---|
| 1  | CLOUD PEAK ENERGY INC.         | 0001441849 | IBM Cognos           | <a href="http://www.sec.gov/Archives/edgar/data/1441849/00010465915073176/0001104659-15-073176-index.htm">http://www.sec.gov/Archives/edgar/data/1441849/00010465915073176/0001104659-15-073176-index.htm</a>   |
| 2  | FOREST CITY ENTERPRISES INC    | 0000038067 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/38067/000003806715000111/0000038067-15-000111-index.htm">http://www.sec.gov/Archives/edgar/data/38067/000003806715000111/0000038067-15-000111-index.htm</a>     |
| 3  | HEXCEL CORP /DE/               | 0000717605 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/717605/000156459015008454/0001564590-15-008454-index.htm">http://www.sec.gov/Archives/edgar/data/717605/000156459015008454/0001564590-15-008454-index.htm</a>   |
| 4  | OSHKOSH CORP                   | 0000775158 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/775158/000077515815000172/0000775158-15-000172-index.htm">http://www.sec.gov/Archives/edgar/data/775158/000077515815000172/0000775158-15-000172-index.htm</a>   |
| 5  | Owens Corning                  | 0001370946 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1370946/000137094615000196/0001370946-15-000196-index.htm">http://www.sec.gov/Archives/edgar/data/1370946/000137094615000196/0001370946-15-000196-index.htm</a> |
| 6  | PRUDENTIAL FINANCIAL INC       | 0001137774 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1137774/000113777415000132/0001137774-15-000132-index.htm">http://www.sec.gov/Archives/edgar/data/1137774/000113777415000132/0001137774-15-000132-index.htm</a> |
| 7  | PRA Health Sciences, Inc.      | 0001613859 | Merrill              | <a href="http://www.sec.gov/Archives/edgar/data/1613859/00010465915075161/0001104659-15-075161-index.htm">http://www.sec.gov/Archives/edgar/data/1613859/00010465915075161/0001104659-15-075161-index.htm</a>   |
| 8  | SOUTHERN COPPER CORP/          | 0001001838 | Merrill              | <a href="http://www.sec.gov/Archives/edgar/data/1001838/00010465915074538/0001104659-15-074538-index.htm">http://www.sec.gov/Archives/edgar/data/1001838/00010465915074538/0001104659-15-074538-index.htm</a>   |
| 9  | VALIDUS HOLDINGS LTD           | 0001348259 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1348259/000134825915000157/0001348259-15-000157-index.htm">http://www.sec.gov/Archives/edgar/data/1348259/000134825915000157/0001348259-15-000157-index.htm</a> |
| 10 | Walgreens Boots Alliance, Inc. | 0001618921 | EDGARfilings PROfile | <a href="http://www.sec.gov/Archives/edgar/data/1618921/00014036115038791/0001140361-15-038791-index.htm">http://www.sec.gov/Archives/edgar/data/1618921/00014036115038791/0001140361-15-038791-index.htm</a>   |
| 11 | XL GROUP PLC                   | 0000875159 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/875159/000087515915000082/0000875159-15-000082-index.htm">http://www.sec.gov/Archives/edgar/data/875159/000087515915000082/0000875159-15-000082-index.htm</a>   |

#### APPENDIX #2: List of 148 that use the existing US GAAP XBRL Taxonomy concept “us-gaap:IncomeLossFromEquityMethodInvestments”:

The following is a list of reporting entities which used the existing US GAAP XBRL Taxonomy concept “us-gaap:IncomeLossFromEquityMethodInvestments” to report the line item “Income (Loss) from Equity Method Investments” and reported that line item with the income tax provision:

| # | EntityRegistrantName       | CIK        | Generator    | SECfilingPage   |
|---|----------------------------|------------|--------------|---|
| 1 | 8POINT3 ENERGY PARTNERS LP | 0001635581 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/1635581/000156459015008243/0001564590-15-008243-index.htm">http://www.sec.gov/Archives/edgar/data/1635581/000156459015008243/0001564590-15-008243-index.htm</a> |
| 2 | Actua Corp                 | 0001085621 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1085621/000108562115000008/0001085621-15-000008-index.htm">http://www.sec.gov/Archives/edgar/data/1085621/000108562115000008/0001085621-15-000008-index.htm</a> |
| 3 | ADVISORY BOARD CO          | 0001157377 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1157377/000115737715000014/0001157377-15-000014-index.htm">http://www.sec.gov/Archives/edgar/data/1157377/000115737715000014/0001157377-15-000014-index.htm</a> |

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

|    |                                       |            |              |   |
|----|---------------------------------------|------------|--------------|---|
| 4  | Aegion Corp                           | 0000353020 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/353020/000035302015000066/0000353020-15-000066-index.htm">http://www.sec.gov/Archives/edgar/data/353020/000035302015000066/0000353020-15-000066-index.htm</a>               |
| 5  | AES CORP                              | 0000874761 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/874761/000087476115000062/0000874761-15-000062-index.htm">http://www.sec.gov/Archives/edgar/data/874761/000087476115000062/0000874761-15-000062-index.htm</a>               |
| 6  | AGCO CORP /DE                         | 0000880266 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/880266/000088026615000037/0000880266-15-000037-index.htm">http://www.sec.gov/Archives/edgar/data/880266/000088026615000037/0000880266-15-000037-index.htm</a>               |
| 7  | Aircastle LTD                         | 0001362988 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1362988/000136298815000013/0001362988-15-000013-index.htm">http://www.sec.gov/Archives/edgar/data/1362988/000136298815000013/0001362988-15-000013-index.htm</a>             |
| 8  | ALBEMARLE CORP                        | 0000915913 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/915913/000091591315000034/0000915913-15-000034-index.htm">http://www.sec.gov/Archives/edgar/data/915913/000091591315000034/0000915913-15-000034-index.htm</a>               |
| 9  | ALERE INC.                            | 0001145460 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/1145460/000114546019312515372187/0001193125-15-372187-index.htm">http://www.sec.gov/Archives/edgar/data/1145460/000114546019312515372187/0001193125-15-372187-index.htm</a> |
| 10 | Alliance HealthCare Services, Inc     | 0000817135 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/817135/000081713515000028/0000817135-15-000028-index.htm">http://www.sec.gov/Archives/edgar/data/817135/000081713515000028/0000817135-15-000028-index.htm</a>               |
| 11 | ALLIANCE ONE INTERNATIONAL, INC.      | 0000939930 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/939930/000093993015000061/0000939930-15-000061-index.htm">http://www.sec.gov/Archives/edgar/data/939930/000093993015000061/0000939930-15-000061-index.htm</a>               |
| 12 | AMAZON COM INC                        | 0001018724 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1018724/000101872415000126/0001018724-15-000126-index.htm">http://www.sec.gov/Archives/edgar/data/1018724/000101872415000126/0001018724-15-000126-index.htm</a>             |
| 13 | AMERICAN ELECTRIC POWER CO INC        | 0000004904 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/4904/000000490415000048/0000004904-15-000048-index.htm">http://www.sec.gov/Archives/edgar/data/4904/000000490415000048/0000004904-15-000048-index.htm</a>                   |
| 14 | AMERICAN NATIONAL INSURANCE CO /TX/   | 0000904163 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/904163/000119312515369816/0001193125-15-369816-index.htm">http://www.sec.gov/Archives/edgar/data/904163/000119312515369816/0001193125-15-369816-index.htm</a>               |
| 15 | AMERICAN PUBLIC EDUCATION INC         | 0001201792 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1201792/0001201792150008547/0001201792-15-0008547-index.htm">http://www.sec.gov/Archives/edgar/data/1201792/0001201792150008547/0001201792-15-0008547-index.htm</a>         |
| 16 | American Residential Properties, Inc. | 0001548981 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1548981/000154898115000049/0001548981-15-000049-index.htm">http://www.sec.gov/Archives/edgar/data/1548981/000154898115000049/0001548981-15-000049-index.htm</a>             |
| 17 | AMKOR TECHNOLOGY, INC.                | 0001047127 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1047127/000104712715000043/0001047127-15-000043-index.htm">http://www.sec.gov/Archives/edgar/data/1047127/000104712715000043/0001047127-15-000043-index.htm</a>             |
| 18 | AMPCO PITTSBURGH CORP                 | 0000006176 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/6176/000119312515369675/0001193125-15-369675-index.htm">http://www.sec.gov/Archives/edgar/data/6176/000119312515369675/0001193125-15-369675-index.htm</a>                   |
| 19 | AMTRUST FINANCIAL SERVICES, INC.      | 0001365555 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1365555/000136555515000165/0001365555-15-000165-index.htm">http://www.sec.gov/Archives/edgar/data/1365555/000136555515000165/0001365555-15-000165-index.htm</a>             |
| 20 | BALL CORP                             | 0000009389 | Merrill      | <a href="http://www.sec.gov/Archives/edgar/data/9389/000110465915074526/0001104659-15-074526-index.htm">http://www.sec.gov/Archives/edgar/data/9389/000110465915074526/0001104659-15-074526-index.htm</a>                   |
| 21 | BERKSHIRE HATHAWAY ENERGY CO          | 0001081316 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1081316/000108131615000018/0001081316-15-000018-index.htm">http://www.sec.gov/Archives/edgar/data/1081316/000108131615000018/0001081316-15-000018-index.htm</a>             |
| 22 | BIOGEN INC.                           | 0000875045 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/875045/000087504515000034/0000875045-15-000034-index.htm">http://www.sec.gov/Archives/edgar/data/875045/000087504515000034/0000875045-15-000034-index.htm</a>               |
| 23 | Blue Bird Corp                        | 0001589526 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1589526/000158952615000089/0001589526-15-000089-index.htm">http://www.sec.gov/Archives/edgar/data/1589526/000158952615000089/0001589526-15-000089-index.htm</a>             |
| 24 | BOOKS A MILLION INC                   | 0000891919 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/891919/000089191915000034/0000891919-15-000034-index.htm">http://www.sec.gov/Archives/edgar/data/891919/000089191915000034/0000891919-15-000034-index.htm</a>               |
| 25 | BROOKS AUTOMATION INC                 | 0000933974 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/933974/000093397415000037/0000933974-15-000037-index.htm">http://www.sec.gov/Archives/edgar/data/933974/000093397415000037/0000933974-15-000037-index.htm</a>               |
| 26 | CABOT CORP                            | 0000016040 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/16040/000156459015011128/0001564590-15-011128-index.htm">http://www.sec.gov/Archives/edgar/data/16040/000156459015011128/0001564590-15-011128-index.htm</a>                 |
| 27 | CARMIKE CINEMAS INC                   | 0000799088 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/799088/000162828015008546/0001628280-15-008546-index.htm">http://www.sec.gov/Archives/edgar/data/799088/000162828015008546/0001628280-15-008546-index.htm</a>               |
| 28 | CATERPILLAR INC                       | 0000018230 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/18230/000001823015000324/0000018230-15-000324-index.htm">http://www.sec.gov/Archives/edgar/data/18230/000001823015000324/0000018230-15-000324-index.htm</a>                 |
| 29 | CBS Corporation                       | 0000813828 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/813828/0001382815000053/0000813828-15-000053-index.htm">http://www.sec.gov/Archives/edgar/data/813828/0001382815000053/0000813828-15-000053-index.htm</a>                   |
| 30 | CENTURY ALUMINUM CO                   | 0000949157 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/949157/000094915715000114/0000949157-15-000114-index.htm">http://www.sec.gov/Archives/edgar/data/949157/000094915715000114/0000949157-15-000114-index.htm</a>               |
| 31 | CF Industries Holdings, Inc.          | 0001324404 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1324404/000132440415000013/0001324404-15-000013-index.htm">http://www.sec.gov/Archives/edgar/data/1324404/000132440415000013/0001324404-15-000013-index.htm</a>             |
| 32 | CHAMBERS STREET PROPERTIES            | 0001297587 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1297587/000129758715000087/0001297587-15-000087-index.htm">http://www.sec.gov/Archives/edgar/data/1297587/000129758715000087/0001297587-15-000087-index.htm</a>             |
| 33 | CHINA AUTOMOTIVE SYSTEMS INC          | 0001157762 | DataTracks   | <a href="http://www.sec.gov/Archives/edgar/data/1157762/000115776215064401/0001144204-15-064401-index.htm">http://www.sec.gov/Archives/edgar/data/1157762/000115776215064401/0001144204-15-064401-index.htm</a>             |

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

|    |  |            |              |   |
|----|--|------------|--------------|---|
| 34 | ChinaNet Online Holdings, Inc.               | 0001376321 | CompSci      | <a href="http://www.sec.gov/Archives/edgar/data/1376321/000117184315006369/0001171843-15-006369-index.htm">http://www.sec.gov/Archives/edgar/data/1376321/000117184315006369/0001171843-15-006369-index.htm</a> |
| 35 | CLIFFS NATURAL RESOURCES INC.                | 0000764065 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/764065/000076406515000138/0000764065-15-000138-index.htm">http://www.sec.gov/Archives/edgar/data/764065/000076406515000138/0000764065-15-000138-index.htm</a>   |
| 36 | CONAGRA FOODS INC /DE/                       | 0000023217 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/23217/000162828015007568/0001628280-15-007568-index.htm">http://www.sec.gov/Archives/edgar/data/23217/000162828015007568/0001628280-15-007568-index.htm</a>     |
| 37 | CORELOGIC, INC.                              | 0000036047 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/36047/000003604715000049/0000036047-15-000049-index.htm">http://www.sec.gov/Archives/edgar/data/36047/000003604715000049/0000036047-15-000049-index.htm</a>     |
| 38 | COVANTA HOLDING CORP                         | 0000225648 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/225648/000022564815000112/0000225648-15-000112-index.htm">http://www.sec.gov/Archives/edgar/data/225648/000022564815000112/0000225648-15-000112-index.htm</a>   |
| 39 | CYPRESS SEMICONDUCTOR CORP /DE/              | 0000791915 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/791915/000156459015009744/0001564590-15-009744-index.htm">http://www.sec.gov/Archives/edgar/data/791915/000156459015009744/0001564590-15-009744-index.htm</a>   |
| 40 | DEERE & CO                                   | 0000315189 | Merrill      | <a href="http://www.sec.gov/Archives/edgar/data/315189/000104746915009300/0001047469-15-009300-index.htm">http://www.sec.gov/Archives/edgar/data/315189/000104746915009300/0001047469-15-009300-index.htm</a>   |
| 41 | DEERE JOHN CAPITAL CORP                      | 0000027673 | Merrill      | <a href="http://www.sec.gov/Archives/edgar/data/27673/000155837015002873/0001558370-15-002873-index.htm">http://www.sec.gov/Archives/edgar/data/27673/000155837015002873/0001558370-15-002873-index.htm</a>     |
| 42 | Delphi Automotive PLC                        | 0001521332 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1521332/000152133215000070/0001521332-15-000070-index.htm">http://www.sec.gov/Archives/edgar/data/1521332/000152133215000070/0001521332-15-000070-index.htm</a> |
| 43 | DENTSPLY INTERNATIONAL INC /DE/              | 0000818479 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/818479/000081847915000045/0000818479-15-000045-index.htm">http://www.sec.gov/Archives/edgar/data/818479/000081847915000045/0000818479-15-000045-index.htm</a>   |
| 44 | DSW Inc.                                     | 0001319947 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1319947/000131994715000038/0001319947-15-000038-index.htm">http://www.sec.gov/Archives/edgar/data/1319947/000131994715000038/0001319947-15-000038-index.htm</a> |
| 45 | DUN & BRADSTREET CORP/NW                     | 0001115222 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1115222/000111522215000034/0001115222-15-000034-index.htm">http://www.sec.gov/Archives/edgar/data/1115222/000111522215000034/0001115222-15-000034-index.htm</a> |
| 46 | Eaton Vance Corp.                            | 0000350797 | IBM Cognos   | <a href="http://www.sec.gov/Archives/edgar/data/350797/000114420415071650/0001144204-15-071650-index.htm">http://www.sec.gov/Archives/edgar/data/350797/000114420415071650/0001144204-15-071650-index.htm</a>   |
| 47 | Endurance International Group Holdings, Inc. | 0001237746 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/1237746/00019312515370319/0001931251-15-370319-index.htm">http://www.sec.gov/Archives/edgar/data/1237746/00019312515370319/0001931251-15-370319-index.htm</a>   |
| 48 | Energy Future Holdings Corp /TX/             | 0001023291 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1023291/000102329115000013/0001023291-15-000013-index.htm">http://www.sec.gov/Archives/edgar/data/1023291/000102329115000013/0001023291-15-000013-index.htm</a> |
| 49 | Energy Future Intermediate Holding CO LLC    | 0001445146 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1445146/000144514615000016/0001445146-15-000016-index.htm">http://www.sec.gov/Archives/edgar/data/1445146/000144514615000016/0001445146-15-000016-index.htm</a> |
| 50 | ENTEGRIS INC                                 | 0001101302 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1101302/00010130215000008/000101302-15-000008-index.htm">http://www.sec.gov/Archives/edgar/data/1101302/00010130215000008/000101302-15-000008-index.htm</a>     |
| 51 | Envision Healthcare Holdings, Inc.           | 0001578318 | Merrill      | <a href="http://www.sec.gov/Archives/edgar/data/1578318/000155837015002188/0001558370-15-002188-index.htm">http://www.sec.gov/Archives/edgar/data/1578318/000155837015002188/0001558370-15-002188-index.htm</a> |
| 52 | Equity Commonwealth                          | 0000803649 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/803649/000080364915000017/0000803649-15-000017-index.htm">http://www.sec.gov/Archives/edgar/data/803649/000080364915000017/0000803649-15-000017-index.htm</a>   |
| 53 | FBL FINANCIAL GROUP INC                      | 0001012771 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1012771/000101277115000032/0001012771-15-000032-index.htm">http://www.sec.gov/Archives/edgar/data/1012771/000101277115000032/0001012771-15-000032-index.htm</a> |
| 54 | Fidelity National Financial, Inc.            | 0001331875 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1331875/000133187515000057/0001331875-15-000057-index.htm">http://www.sec.gov/Archives/edgar/data/1331875/000133187515000057/0001331875-15-000057-index.htm</a> |
| 55 | FIRST DATA CORP                              | 0000883980 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/883980/000162828015008616/0001628280-15-008616-index.htm">http://www.sec.gov/Archives/edgar/data/883980/000162828015008616/0001628280-15-008616-index.htm</a>   |
| 56 | FIRST SOLAR, INC.                            | 0001274494 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1274494/000127449415000042/0001274494-15-000042-index.htm">http://www.sec.gov/Archives/edgar/data/1274494/000127449415000042/0001274494-15-000042-index.htm</a> |
| 57 | FISERV INC                                   | 0000798354 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/798354/000162828015007937/0001628280-15-007937-index.htm">http://www.sec.gov/Archives/edgar/data/798354/000162828015007937/0001628280-15-007937-index.htm</a>   |
| 58 | FREEMPORT-MCMORAN INC                        | 0000831259 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/831259/000083125915000055/0000831259-15-000055-index.htm">http://www.sec.gov/Archives/edgar/data/831259/000083125915000055/0000831259-15-000055-index.htm</a>   |
| 59 | FULLER H B CO                                | 0000039368 | IBM Cognos   | <a href="http://www.sec.gov/Archives/edgar/data/39368/00019312515329038/0001931251-15-329038-index.htm">http://www.sec.gov/Archives/edgar/data/39368/00019312515329038/0001931251-15-329038-index.htm</a>       |
| 60 | GATX Corporation                             | 0000040211 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/40211/000004021115000049/0000040211-15-000049-index.htm">http://www.sec.gov/Archives/edgar/data/40211/000004021115000049/0000040211-15-000049-index.htm</a>     |
| 61 | GENERAL CABLE CORP /DE/                      | 0000886035 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/886035/000088603515000079/0000886035-15-000079-index.htm">http://www.sec.gov/Archives/edgar/data/886035/000088603515000079/0000886035-15-000079-index.htm</a>   |
| 62 | GEO GROUP INC                                | 0000923796 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/923796/00019312515369925/0001931251-15-369925-index.htm">http://www.sec.gov/Archives/edgar/data/923796/00019312515369925/0001931251-15-369925-index.htm</a>     |
| 63 | GLOBAL BRASS & COPPER HOLDINGS, INC.         | 0001533526 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1533526/000153352615000011/0001533526-15-000011-index.htm">http://www.sec.gov/Archives/edgar/data/1533526/000153352615000011/0001533526-15-000011-index.htm</a> |



## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

|    |                                      |            |                      |   |
|----|--------------------------------------|------------|----------------------|---|
| 64 | GRAPHIC PACKAGING HOLDING CO         | 0001408075 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1408075/000140807515000044/0001408075-15-000044-index.htm">http://www.sec.gov/Archives/edgar/data/1408075/000140807515000044/0001408075-15-000044-index.htm</a> |
| 65 | GREIF INC                            | 0000043920 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/43920/000119312515312705/0001193125-15-312705-index.htm">http://www.sec.gov/Archives/edgar/data/43920/000119312515312705/0001193125-15-312705-index.htm</a>     |
| 66 | HAIN CELESTIAL GROUP INC.            | 0000910406 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/910406/000091040615000058/0000910406-15-000058-index.htm">http://www.sec.gov/Archives/edgar/data/910406/000091040615000058/0000910406-15-000058-index.htm</a>   |
| 67 | HANDY & HARMAN LTD.                  | 0000106618 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/106618/000010661815000025/0000106618-15-000025-index.htm">http://www.sec.gov/Archives/edgar/data/106618/000010661815000025/0000106618-15-000025-index.htm</a>   |
| 68 | HARSCO CORP                          | 0000045876 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/45876/000004587615000081/0000045876-15-000081-index.htm">http://www.sec.gov/Archives/edgar/data/45876/000004587615000081/0000045876-15-000081-index.htm</a>     |
| 69 | HARVEST NATURAL RESOURCES, INC.      | 0000845289 | Certent (was Rivet)  | <a href="http://www.sec.gov/Archives/edgar/data/845289/000084528915000021/0000845289-15-000021-index.htm">http://www.sec.gov/Archives/edgar/data/845289/000084528915000021/0000845289-15-000021-index.htm</a>   |
| 70 | HC2 Holdings, Inc.                   | 0001006837 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1006837/000100683715000007/0001006837-15-000007-index.htm">http://www.sec.gov/Archives/edgar/data/1006837/000100683715000007/0001006837-15-000007-index.htm</a> |
| 71 | HENRY SCHEIN INC                     | 0001000228 | IBM Cognos           | <a href="http://www.sec.gov/Archives/edgar/data/1000228/000100022815000035/0001000228-15-000035-index.htm">http://www.sec.gov/Archives/edgar/data/1000228/000100022815000035/0001000228-15-000035-index.htm</a> |
| 72 | HOSPIRA INC                          | 0001274057 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1274057/000127405715000027/0001274057-15-000027-index.htm">http://www.sec.gov/Archives/edgar/data/1274057/000127405715000027/0001274057-15-000027-index.htm</a> |
| 73 | IMAX Corporation                     | 0000921582 | IBM Cognos           | <a href="http://www.sec.gov/Archives/edgar/data/921582/00019312515356410/0001193125-15-356410-index.htm">http://www.sec.gov/Archives/edgar/data/921582/00019312515356410/0001193125-15-356410-index.htm</a>     |
| 74 | INTERNATIONAL SHIPHOLDING CORP       | 0000278041 | Certent (was Rivet)  | <a href="http://www.sec.gov/Archives/edgar/data/278041/000027804115000061/0000278041-15-000061-index.htm">http://www.sec.gov/Archives/edgar/data/278041/000027804115000061/0000278041-15-000061-index.htm</a>   |
| 75 | INTERNATIONAL TEXTILE GROUP INC      | 0000918964 | CompSci              | <a href="http://www.sec.gov/Archives/edgar/data/918964/000143774915020071/0001437749-15-020071-index.htm">http://www.sec.gov/Archives/edgar/data/918964/000143774915020071/0001437749-15-020071-index.htm</a>   |
| 76 | INTERPUBLIC GROUP OF COMPANIES, INC. | 0000051644 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/51644/000005164415000041/0000051644-15-000041-index.htm">http://www.sec.gov/Archives/edgar/data/51644/000005164415000041/0000051644-15-000041-index.htm</a>     |
| 77 | INVENTIV HEALTH INC                  | 0001089473 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/1089473/00019312515377094/0001193125-15-377094-index.htm">http://www.sec.gov/Archives/edgar/data/1089473/00019312515377094/0001193125-15-377094-index.htm</a>   |
| 78 | KELLOGG CO                           | 0000055067 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/55067/000162828015008445/0001628280-15-008445-index.htm">http://www.sec.gov/Archives/edgar/data/55067/000162828015008445/0001628280-15-008445-index.htm</a>     |
| 79 | KEMET CORP                           | 0000887730 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/887730/000088773015000076/0000887730-15-000076-index.htm">http://www.sec.gov/Archives/edgar/data/887730/000088773015000076/0000887730-15-000076-index.htm</a>   |
| 80 | KIMBERLY CLARK CORP                  | 0000055785 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/55785/000005578515000118/0000055785-15-000118-index.htm">http://www.sec.gov/Archives/edgar/data/55785/000005578515000118/0000055785-15-000118-index.htm</a>     |
| 81 | KOPIN CORP                           | 0000771266 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/771266/000077126615000045/0000771266-15-000045-index.htm">http://www.sec.gov/Archives/edgar/data/771266/000077126615000045/0000771266-15-000045-index.htm</a>   |
| 82 | KORN FERRY INTERNATIONAL             | 0000056679 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/56679/000119312515400008/0001193125-15-400008-index.htm">http://www.sec.gov/Archives/edgar/data/56679/000119312515400008/0001193125-15-400008-index.htm</a>     |
| 83 | LIFETIME BRANDS, INC                 | 0000874396 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/874396/000119312515370120/0001193125-15-370120-index.htm">http://www.sec.gov/Archives/edgar/data/874396/000119312515370120/0001193125-15-370120-index.htm</a>   |
| 84 | LKQ CORP                             | 0001065696 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1065696/000106569615000059/0001065696-15-000059-index.htm">http://www.sec.gov/Archives/edgar/data/1065696/000106569615000059/0001065696-15-000059-index.htm</a> |
| 85 | LSB INDUSTRIES INC                   | 0000060714 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/60714/000119312515371770/0001193125-15-371770-index.htm">http://www.sec.gov/Archives/edgar/data/60714/000119312515371770/0001193125-15-371770-index.htm</a>     |
| 86 | Manitex International, Inc.          | 0001302028 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/1302028/000156459015009754/0001564590-15-009754-index.htm">http://www.sec.gov/Archives/edgar/data/1302028/000156459015009754/0001564590-15-009754-index.htm</a> |
| 87 | MANTECH INTERNATIONAL CORP           | 0000892537 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/892537/000089253715000025/0000892537-15-000025-index.htm">http://www.sec.gov/Archives/edgar/data/892537/000089253715000025/0000892537-15-000025-index.htm</a>   |
| 88 | MCCORMICK & CO INC                   | 0000063754 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/63754/000006375415000050/0000063754-15-000050-index.htm">http://www.sec.gov/Archives/edgar/data/63754/000006375415000050/0000063754-15-000050-index.htm</a>     |
| 89 | MDC PARTNERS INC                     | 0000876883 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/876883/000162828015008158/0001628280-15-008158-index.htm">http://www.sec.gov/Archives/edgar/data/876883/000162828015008158/0001628280-15-008158-index.htm</a>   |
| 90 | MICRON TECHNOLOGY INC                | 0000723125 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/723125/000072312515000112/0000723125-15-000112-index.htm">http://www.sec.gov/Archives/edgar/data/723125/000072312515000112/0000723125-15-000112-index.htm</a>   |
| 91 | MILLER HERMAN INC                    | 0000066382 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/66382/000006638215000043/0000066382-15-000043-index.htm">http://www.sec.gov/Archives/edgar/data/66382/000006638215000043/0000066382-15-000043-index.htm</a>     |
| 92 | MINERALS TECHNOLOGIES INC            | 0000891014 | EDGARfilings PROfile | <a href="http://www.sec.gov/Archives/edgar/data/891014/000114036115038429/0001140361-15-038429-index.htm">http://www.sec.gov/Archives/edgar/data/891014/000114036115038429/0001140361-15-038429-index.htm</a>   |
| 93 | MODUSLINK GLOBAL SOLUTIONS INC       | 0000914712 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/914712/00019312515400270/0001193125-15-400270-index.htm">http://www.sec.gov/Archives/edgar/data/914712/00019312515400270/0001193125-15-400270-index.htm</a>     |

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

|     |  |            |                      |   |
|-----|--|------------|----------------------|---|
| 94  | Molycorp, Inc.                                 | 0001489137 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1489137/000148913715000065/0001489137-15-000065-index.htm">http://www.sec.gov/Archives/edgar/data/1489137/000148913715000065/0001489137-15-000065-index.htm</a>     |
| 95  | Momentive Performance Materials Inc.           | 0001405041 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1405041/000140504115000068/0001405041-15-000068-index.htm">http://www.sec.gov/Archives/edgar/data/1405041/000140504115000068/0001405041-15-000068-index.htm</a>     |
| 96  | Mondelez International, Inc.                   | 0001103982 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/1103982/000110398215000068/0001103982-15-000068-index.htm">http://www.sec.gov/Archives/edgar/data/1103982/000110398215000068/0001103982-15-000068-index.htm</a>     |
| 97  | MONSTER WORLDWIDE, INC.                        | 0001020416 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1020416/000102041615000110/0001020416-15-000110-index.htm">http://www.sec.gov/Archives/edgar/data/1020416/000102041615000110/0001020416-15-000110-index.htm</a>     |
| 98  | MORNINGSTAR, INC.                              | 0001289419 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1289419/000128941915000188/0001289419-15-000188-index.htm">http://www.sec.gov/Archives/edgar/data/1289419/000128941915000188/0001289419-15-000188-index.htm</a>     |
| 99  | MUELLER INDUSTRIES INC                         | 0000089439 | EDGARfilings PROFILE | <a href="http://www.sec.gov/Archives/edgar/data/89439/000008943915000025/0000089439-15-000025-index.htm">http://www.sec.gov/Archives/edgar/data/89439/000008943915000025/0000089439-15-000025-index.htm</a>         |
| 100 | National General Holdings Corp.                | 0001578735 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1578735/000157873515000080/0001578735-15-000080-index.htm">http://www.sec.gov/Archives/edgar/data/1578735/000157873515000080/0001578735-15-000080-index.htm</a>     |
| 101 | NET 1 UEPS TECHNOLOGIES INC                    | 0001041514 | Certent (was Rivet)  | <a href="http://www.sec.gov/Archives/edgar/data/1041514/0001041514150005807/0001041514-15-0005807-index.htm">http://www.sec.gov/Archives/edgar/data/1041514/0001041514150005807/0001041514-15-0005807-index.htm</a> |
| 102 | NEWMONT MINING CORP /DE/                       | 0001164727 | Merrill              | <a href="http://www.sec.gov/Archives/edgar/data/1164727/000116472715001997/0001164727-15-001997-index.htm">http://www.sec.gov/Archives/edgar/data/1164727/000116472715001997/0001164727-15-001997-index.htm</a>     |
| 103 | Nielsen Holdings plc                           | 0001492633 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/1492633/000149263315008496/0001492633-15-008496-index.htm">http://www.sec.gov/Archives/edgar/data/1492633/000149263315008496/0001492633-15-008496-index.htm</a>     |
| 104 | NorthStar Healthcare Income, Inc.              | 0001503707 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1503707/000150370715000090/0001503707-15-000090-index.htm">http://www.sec.gov/Archives/edgar/data/1503707/000150370715000090/0001503707-15-000090-index.htm</a>     |
| 105 | OCCIDENTAL PETROLEUM CORP /DE/                 | 0000797468 | Merrill              | <a href="http://www.sec.gov/Archives/edgar/data/797468/000079746815000014/0000797468-15-000014-index.htm">http://www.sec.gov/Archives/edgar/data/797468/000079746815000014/0000797468-15-000014-index.htm</a>       |
| 106 | OMNICOM GROUP INC.                             | 0000029989 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/29989/000002998915000012/0000029989-15-000012-index.htm">http://www.sec.gov/Archives/edgar/data/29989/000002998915000012/0000029989-15-000012-index.htm</a>         |
| 107 | Opko Health, Inc.                              | 0000944809 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/944809/000094480915000014/0000944809-15-000014-index.htm">http://www.sec.gov/Archives/edgar/data/944809/000094480915000014/0000944809-15-000014-index.htm</a>       |
| 108 | ORMAT TECHNOLOGIES, INC.                       | 0001296445 | CompSci              | <a href="http://www.sec.gov/Archives/edgar/data/1296445/000129644515019761/0001296445-15-019761-index.htm">http://www.sec.gov/Archives/edgar/data/1296445/000129644515019761/0001296445-15-019761-index.htm</a>     |
| 109 | Outfront Media Inc.                            | 0001579877 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1579877/000157987715000121/0001579877-15-000121-index.htm">http://www.sec.gov/Archives/edgar/data/1579877/000157987715000121/0001579877-15-000121-index.htm</a>     |
| 110 | PARTNERRE LTD.                                 | 0000911421 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/911421/000091142115000046/0000911421-15-000046-index.htm">http://www.sec.gov/Archives/edgar/data/911421/000091142115000046/0000911421-15-000046-index.htm</a>       |
| 111 | Pericom Semiconductor Corporation              | 0001001426 | Ez-XBRL              | <a href="http://www.sec.gov/Archives/edgar/data/1001426/0001001426150003374/0001001426-15-0003374-index.htm">http://www.sec.gov/Archives/edgar/data/1001426/0001001426150003374/0001001426-15-0003374-index.htm</a> |
| 112 | Philip Morris International Inc.               | 0001413329 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1413329/000141332915000058/0001413329-15-000058-index.htm">http://www.sec.gov/Archives/edgar/data/1413329/000141332915000058/0001413329-15-000058-index.htm</a>     |
| 113 | POOL CORP                                      | 0000945841 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/945841/000094584115000133/0000945841-15-000133-index.htm">http://www.sec.gov/Archives/edgar/data/945841/000094584115000133/0000945841-15-000133-index.htm</a>       |
| 114 | PRECISION CASTPARTS CORP                       | 0000079958 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/79958/000007995815000066/0000079958-15-000066-index.htm">http://www.sec.gov/Archives/edgar/data/79958/000007995815000066/0000079958-15-000066-index.htm</a>         |
| 115 | PRICESMART INC                                 | 0001041803 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1041803/000104180315000046/0001041803-15-000046-index.htm">http://www.sec.gov/Archives/edgar/data/1041803/000104180315000046/0001041803-15-000046-index.htm</a>     |
| 116 | Quad/Graphics, Inc.                            | 0001481792 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1481792/000148179215000058/0001481792-15-000058-index.htm">http://www.sec.gov/Archives/edgar/data/1481792/000148179215000058/0001481792-15-000058-index.htm</a>     |
| 117 | Quaker Chemical Corporation                    | 0000081362 | IBM Cognos           | <a href="http://www.sec.gov/Archives/edgar/data/81362/000008136215000018/0000081362-15-000018-index.htm">http://www.sec.gov/Archives/edgar/data/81362/000008136215000018/0000081362-15-000018-index.htm</a>         |
| 118 | QUEST DIAGNOSTICS INC                          | 0001022079 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1022079/000102207915000152/0001022079-15-000152-index.htm">http://www.sec.gov/Archives/edgar/data/1022079/000102207915000152/0001022079-15-000152-index.htm</a>     |
| 119 | Quintiles Transnational Holdings Inc.          | 0001478242 | RR Donnelley         | <a href="http://www.sec.gov/Archives/edgar/data/1478242/000147824215008715/0001478242-15-008715-index.htm">http://www.sec.gov/Archives/edgar/data/1478242/000147824215008715/0001478242-15-008715-index.htm</a>     |
| 120 | REALMARK PROPERTY INVESTORS LTD PARTNERSHIP II | 0000704165 | GoXBRL               | <a href="http://www.sec.gov/Archives/edgar/data/704165/000109991015000171/0001099910-15-000171-index.htm">http://www.sec.gov/Archives/edgar/data/704165/000109991015000171/0001099910-15-000171-index.htm</a>       |
| 121 | REALOGY HOLDINGS CORP.                         | 0001398987 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/1398987/000139898715000139/0001398987-15-000139-index.htm">http://www.sec.gov/Archives/edgar/data/1398987/000139898715000139/0001398987-15-000139-index.htm</a>     |
| 122 | REGIS CORP                                     | 0000716643 | Workiva              | <a href="http://www.sec.gov/Archives/edgar/data/716643/000071664315000057/0000716643-15-000057-index.htm">http://www.sec.gov/Archives/edgar/data/716643/000071664315000057/0000716643-15-000057-index.htm</a>       |

## Reporting Situation Analysis:

### Income (Loss) from Equity Method Investments Included with Tax Provision Line Item

|     |                                      |            |              |   |
|-----|--------------------------------------|------------|--------------|---|
| 123 | RENTECH, INC.                        | 0000868725 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/868725/000156459015010139/0001564590-15-010139-index.htm">http://www.sec.gov/Archives/edgar/data/868725/000156459015010139/0001564590-15-010139-index.htm</a>   |
| 124 | SCHWEITZER MAUDUIT INTERNATIONAL INC | 0001000623 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1000623/000100062315000095/0001000623-15-000095-index.htm">http://www.sec.gov/Archives/edgar/data/1000623/000100062315000095/0001000623-15-000095-index.htm</a> |
| 125 | SEACHANGE INTERNATIONAL INC          | 0001019671 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/1019671/000119312515400296/0001193125-15-400296-index.htm">http://www.sec.gov/Archives/edgar/data/1019671/000119312515400296/0001193125-15-400296-index.htm</a> |
| 126 | Shire plc                            | 0000936402 | IBM Cognos   | <a href="http://www.sec.gov/Archives/edgar/data/936402/000095010315008508/0000950103-15-008508-index.htm">http://www.sec.gov/Archives/edgar/data/936402/000095010315008508/0000950103-15-008508-index.htm</a>   |
| 127 | SOTHEBYS                             | 0000823094 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/823094/000082309415000058/0000823094-15-000058-index.htm">http://www.sec.gov/Archives/edgar/data/823094/000082309415000058/0000823094-15-000058-index.htm</a>   |
| 128 | Spirit AeroSystems Holdings, Inc.    | 0001364885 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1364885/000162828015008050/0001628280-15-008050-index.htm">http://www.sec.gov/Archives/edgar/data/1364885/000162828015008050/0001628280-15-008050-index.htm</a> |
| 129 | ST JOE CO                            | 0000745308 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/745308/000074530815000019/0000745308-15-000019-index.htm">http://www.sec.gov/Archives/edgar/data/745308/000074530815000019/0000745308-15-000019-index.htm</a>   |
| 130 | Stratus Properties Inc.              | 0000885508 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/885508/0000850815000033/0000850815-000033-index.htm">http://www.sec.gov/Archives/edgar/data/885508/0000850815000033/0000850815-000033-index.htm</a>             |
| 131 | SunCoke Energy, Inc.                 | 0001514705 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1514705/000162828015007872/0001628280-15-007872-index.htm">http://www.sec.gov/Archives/edgar/data/1514705/000162828015007872/0001628280-15-007872-index.htm</a> |
| 132 | SunEdison Semiconductor Ltd          | 0001585854 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1585854/000158585415000078/0001585854-15-000078-index.htm">http://www.sec.gov/Archives/edgar/data/1585854/000158585415000078/0001585854-15-000078-index.htm</a> |
| 133 | SUNEDISON, INC.                      | 0000945436 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/945436/000094543615000274/0000945436-15-000274-index.htm">http://www.sec.gov/Archives/edgar/data/945436/000094543615000274/0000945436-15-000274-index.htm</a>   |
| 134 | SUNPOWER CORP                        | 0000867773 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/867773/000086777315000075/0000867773-15-000075-index.htm">http://www.sec.gov/Archives/edgar/data/867773/000086777315000075/0000867773-15-000075-index.htm</a>   |
| 135 | Synacor, Inc.                        | 0001408278 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/1408278/000119312515378583/0001193125-15-378583-index.htm">http://www.sec.gov/Archives/edgar/data/1408278/000119312515378583/0001193125-15-378583-index.htm</a> |
| 136 | TOTAL SYSTEM SERVICES INC            | 0000721683 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/721683/000119312515367677/0001193125-15-367677-index.htm">http://www.sec.gov/Archives/edgar/data/721683/000119312515367677/0001193125-15-367677-index.htm</a>   |
| 137 | Tower International, Inc.            | 0001485469 | DataTracks   | <a href="http://www.sec.gov/Archives/edgar/data/1485469/00014420415061899/0001442041-15-061899-index.htm">http://www.sec.gov/Archives/edgar/data/1485469/00014420415061899/0001442041-15-061899-index.htm</a>   |
| 138 | Travelport Worldwide LTD             | 0001424755 | Ez-XBRL      | <a href="http://www.sec.gov/Archives/edgar/data/1424755/000157104915008682/0001571049-15-008682-index.htm">http://www.sec.gov/Archives/edgar/data/1424755/000157104915008682/0001571049-15-008682-index.htm</a> |
| 139 | TYCO INTERNATIONAL PLC               | 0000833444 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/833444/000083344415000091/0000833444-15-000091-index.htm">http://www.sec.gov/Archives/edgar/data/833444/000083344415000091/0000833444-15-000091-index.htm</a>   |
| 140 | UNIVERSAL AMERICAN CORP.             | 0001514128 | Merrill      | <a href="http://www.sec.gov/Archives/edgar/data/1514128/000104746915008258/0001047469-15-008258-index.htm">http://www.sec.gov/Archives/edgar/data/1514128/000104746915008258/0001047469-15-008258-index.htm</a> |
| 141 | VALMONT INDUSTRIES INC               | 0000102729 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/102729/000162828015008064/0001628280-15-008064-index.htm">http://www.sec.gov/Archives/edgar/data/102729/000162828015008064/0001628280-15-008064-index.htm</a>   |
| 142 | VICOR CORP                           | 0000751978 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/751978/000119312515357474/0001193125-15-357474-index.htm">http://www.sec.gov/Archives/edgar/data/751978/000119312515357474/0001193125-15-357474-index.htm</a>   |
| 143 | WEST PHARMACEUTICAL SERVICES INC     | 0000105770 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/105770/000010577015000047/0000105770-15-000047-index.htm">http://www.sec.gov/Archives/edgar/data/105770/000010577015000047/0000105770-15-000047-index.htm</a>   |
| 144 | WHITE MOUNTAINS INSURANCE GROUP LTD  | 0000776867 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/776867/000077686715000030/0000776867-15-000030-index.htm">http://www.sec.gov/Archives/edgar/data/776867/000077686715000030/0000776867-15-000030-index.htm</a>   |
| 145 | WHITEWAVE FOODS Co                   | 0001555365 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1555365/000155536515000030/0001555365-15-000030-index.htm">http://www.sec.gov/Archives/edgar/data/1555365/000155536515000030/0001555365-15-000030-index.htm</a> |
| 146 | WILLIS GROUP HOLDINGS PLC            | 0001140536 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/1140536/00014053615000028/0001405361-15-000028-index.htm">http://www.sec.gov/Archives/edgar/data/1140536/00014053615000028/0001405361-15-000028-index.htm</a>   |
| 147 | Xerox Corporation                    | 0000108772 | Workiva      | <a href="http://www.sec.gov/Archives/edgar/data/108772/000010877215000032/0000108772-15-000032-index.htm">http://www.sec.gov/Archives/edgar/data/108772/000010877215000032/0000108772-15-000032-index.htm</a>   |
| 148 | YAHOO INC                            | 0001011006 | RR Donnelley | <a href="http://www.sec.gov/Archives/edgar/data/1011006/000119312515368412/0001193125-15-368412-index.htm">http://www.sec.gov/Archives/edgar/data/1011006/000119312515368412/0001193125-15-368412-index.htm</a> |