

# Compliance Matrix – PART-ORO

EASA Audit Checklist · air-operations · v2026-03-27



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**Reviewed against:** Easy Access Rules for Air Operations, version 2026-03-27 — IR per Reg (EU) No 965/2012 (consolidated; including Reg (EU) 2024/1111 IAM extension); AMC/GM per ED Decision 2014/017/R and subsequent (incl. 2017/004/R, 2017/007/R, 2019/019/R, 2022/012/R, 2025/001/R, 2025/020/R)

**Regulation hooks:** 3654    **IR:** 786 / 791    **AMC:** 1989 / 2028    **GM:** 595 / 835    **Generated:** 2026-05-30T12:55:11

Each question reference is given as §< cite> Q<n> — open the corresponding section of the audit checklist and locate the question by its number within that section.

## §ORO.AOC.100

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.AOC.100(a)    | §ORO.AOC.100 Q1               |
| <b>IR</b> IR §ORO.AOC.100(b)(1) | §ORO.AOC.100 Q2               |
| <b>IR</b> IR §ORO.AOC.100(b)(2) | §ORO.AOC.100 Q3               |
| <b>IR</b> IR §ORO.AOC.100(b)(3) | §ORO.AOC.100 Q4               |
| <b>IR</b> IR §ORO.AOC.100(b)(4) | §ORO.AOC.100 Q5               |
| <b>IR</b> IR §ORO.AOC.100(b)(5) | §ORO.AOC.100 Q6               |
| <b>IR</b> IR §ORO.AOC.100(b)(6) | §ORO.AOC.100 Q7               |
| <b>IR</b> IR §ORO.AOC.100(b)(7) | §ORO.AOC.100 Q8               |
| <b>IR</b> IR §ORO.AOC.100(c)(1) | §ORO.AOC.100 Q9               |
| <b>IR</b> IR §ORO.AOC.100(c)(2) | §ORO.AOC.100 Q10              |
| <b>IR</b> IR §ORO.AOC.100(c)(3) | §ORO.AOC.100 Q11              |
| <b>AMC</b> AMC1 ORO.AOC.100     | §ORO.AOC.100 Q1               |
| <b>AMC</b> AMC1 ORO.AOC.100(a)  | §ORO.AOC.100(a) Q1            |
| <b>GM</b> GM1 ORO.AOC.100(c)    | — <i>informational only</i> — |

## §ORO.AOC.105

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------|-----------------------------|
| <b>IR</b> IR §ORO.AOC.105 | §ORO.AOC.105 Q1             |

## §ORO.AOC.110

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.AOC.110(a)           | §ORO.AOC.110 Q1             |
| <b>IR</b> IR §ORO.AOC.110(b)           | §ORO.AOC.110 Q2             |
| <b>IR</b> IR §ORO.AOC.110(c)(1)        | §ORO.AOC.110 Q3             |
| <b>IR</b> IR §ORO.AOC.110(c)(2)        | §ORO.AOC.110 Q4             |
| <b>IR</b> IR §ORO.AOC.110(c)(3)        | §ORO.AOC.110 Q5             |
| <b>IR</b> IR §ORO.AOC.110(d)(1)        | §ORO.AOC.110 Q6             |
| <b>IR</b> IR §ORO.AOC.110(d)(2)        | §ORO.AOC.110 Q7             |
| <b>IR</b> IR §ORO.AOC.110(d)(3)        | §ORO.AOC.110 Q8             |
| <b>IR</b> IR §ORO.AOC.110(d)(4)        | §ORO.AOC.110 Q9             |
| <b>IR</b> IR §ORO.AOC.110(e)           | §ORO.AOC.110 Q10            |
| <b>IR</b> IR §ORO.AOC.110(f)           | §ORO.AOC.110 Q11            |
| <b>AMC</b> AMC1 ORO.AOC.110 §(a)(1)    | §ORO.AOC.110 Q1             |
| <b>AMC</b> AMC1 ORO.AOC.110 §(a)(2)    | §ORO.AOC.110 Q2             |
| <b>AMC</b> AMC1 ORO.AOC.110 §(a)(3)    | §ORO.AOC.110 Q3             |
| <b>AMC</b> AMC1 ORO.AOC.110 §(a)(4)    | §ORO.AOC.110 Q4             |
| <b>AMC</b> AMC1 ORO.AOC.110 §(a)(5)    | §ORO.AOC.110 Q5             |
| <b>AMC</b> AMC1 ORO.AOC.110 §(b)       | §ORO.AOC.110 Q6             |
| <b>AMC</b> AMC1 ORO.AOC.110 §(c)       | §ORO.AOC.110 Q7             |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(a)    | §ORO.AOC.110(c) Q1          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(1) | §ORO.AOC.110(c) Q2          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(2) | §ORO.AOC.110(c) Q3          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(3) | §ORO.AOC.110(c) Q4          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(4) | §ORO.AOC.110(c) Q5          |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(5) | §ORO.AOC.110(c) Q6          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(6) | §ORO.AOC.110(c) Q7          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(b)(7) | §ORO.AOC.110(c) Q8          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(c)    | §ORO.AOC.110(c) Q9          |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(d)    | §ORO.AOC.110(c) Q10         |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(e)    | §ORO.AOC.110(c) Q11         |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(f)    | §ORO.AOC.110(c) Q12         |
| <b>AMC</b> AMC1 ORO.AOC.110(c) §(g)    | §ORO.AOC.110(c) Q13         |
| <b>AMC</b> AMC1 ORO.AOC.110(f) §(a)    | §ORO.AOC.110(f) Q1          |
| <b>AMC</b> AMC1 ORO.AOC.110(f) §(b)    | §ORO.AOC.110(f) Q2          |
| <b>AMC</b> AMC1 ORO.AOC.110(f) §(c)    | §ORO.AOC.110(f) Q3          |
| <b>AMC</b> AMC1 ORO.AOC.110(f) §(d)    | §ORO.AOC.110(f) Q4          |
| <b>AMC</b> AMC2 ORO.AOC.110(c)         | §ORO.AOC.110(c) Q1          |
| <b>GM</b> GM1 ORO.AOC.110(c)           | §ORO.AOC.110(c) Q1          |

## §ORO.AOC.115

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.AOC.115(a)(1)        | §ORO.AOC.115 Q1             |
| <b>IR</b> IR §ORO.AOC.115(a)(2)        | §ORO.AOC.115 Q2             |
| <b>IR</b> IR §ORO.AOC.115(b)           | §ORO.AOC.115 Q3             |
| <b>IR</b> IR §ORO.AOC.115(c)           | §ORO.AOC.115 Q4             |
| <b>AMC</b> AMC1 ORO.AOC.115(a)(1) §(a) | §ORO.AOC.115(a)(1) Q1       |
| <b>AMC</b> AMC1 ORO.AOC.115(a)(1) §(b) | §ORO.AOC.115(a)(1) Q2       |
| <b>AMC</b> AMC1 ORO.AOC.115(b) §(a)(1) | §ORO.AOC.115(b) Q1          |
| <b>AMC</b> AMC1 ORO.AOC.115(b) §(a)(2) | §ORO.AOC.115(b) Q2          |
| <b>AMC</b> AMC1 ORO.AOC.115(b) §(a)(3) | §ORO.AOC.115(b) Q3          |
| <b>AMC</b> AMC1 ORO.AOC.115(b) §(a)(4) | §ORO.AOC.115(b) Q4          |
| <b>AMC</b> AMC1 ORO.AOC.115(b) §(a)(5) | §ORO.AOC.115(b) Q5          |

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| AMC AMC1 ORO.AOC.115(b) §(a)(6) | §ORO.AOC.115(b) Q6          |
| AMC AMC1 ORO.AOC.115(b) §(a)(7) | §ORO.AOC.115(b) Q7          |
| AMC AMC1 ORO.AOC.115(b) §(b)    | §ORO.AOC.115(b) Q8          |
| AMC AMC1 ORO.AOC.115(b) §(c)    | §ORO.AOC.115(b) Q9          |
| AMC AMC1 ORO.AOC.115(b) §(d)    | §ORO.AOC.115(b) Q10         |
| AMC AMC1 ORO.AOC.115(b) §(e)    | §ORO.AOC.115(b) Q11         |
| AMC AMC2 ORO.AOC.115(b) §(a)    | §ORO.AOC.115(b) Q1          |
| AMC AMC2 ORO.AOC.115(b) §(b)    | §ORO.AOC.115(b) Q2          |
| AMC AMC2 ORO.AOC.115(b) §(c)    | §ORO.AOC.115(b) Q3          |

## §ORO.AOC.120

| REGULATION HOOK               | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------|-----------------------------|
| IR IR §ORO.AOC.120(a)(1)      | §ORO.AOC.120 Q1             |
| IR IR §ORO.AOC.120(a)(2)      | §ORO.AOC.120 Q2             |
| IR IR §ORO.AOC.120(a)(3)      | §ORO.AOC.120 Q3             |
| IR IR §ORO.AOC.120(a)(4)      | §ORO.AOC.120 Q4             |
| IR IR §ORO.AOC.120(a)(5)      | §ORO.AOC.120 Q5             |
| IR IR §ORO.AOC.120(b)(1)(i)   | §ORO.AOC.120 Q6             |
| IR IR §ORO.AOC.120(b)(1)(ii)  | §ORO.AOC.120 Q7             |
| IR IR §ORO.AOC.120(b)(2)(i)   | §ORO.AOC.120 Q8             |
| IR IR §ORO.AOC.120(b)(2)(ii)  | §ORO.AOC.120 Q9             |
| IR IR §ORO.AOC.120(b)(2)(iii) | §ORO.AOC.120 Q10            |
| IR IR §ORO.AOC.120(c)         | §ORO.AOC.120 Q11            |

## §ORO.AOC.125

| REGULATION HOOK          | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------|-----------------------------|
| IR IR §ORO.AOC.125(a)(1) | §ORO.AOC.125 Q1             |
| IR IR §ORO.AOC.125(a)(2) | §ORO.AOC.125 Q2             |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.AOC.125(a)(3)           | §ORO.AOC.125 Q3             |
| <b>IR</b> IR §ORO.AOC.125(b)(1)           | §ORO.AOC.125 Q4             |
| <b>IR</b> IR §ORO.AOC.125(b)(2)           | §ORO.AOC.125 Q5             |
| <b>IR</b> IR §ORO.AOC.125(c)              | §ORO.AOC.125 Q6             |
| <b>IR</b> IR §ORO.AOC.125(d)              | §ORO.AOC.125 Q7             |
| <b>AMC</b> AMC1 ORO.AOC.125(a) §(a)       | §ORO.AOC.125(a) Q1          |
| <b>AMC</b> AMC1 ORO.AOC.125(a) §(b)       | §ORO.AOC.125(a) Q2          |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(a)    | §ORO.AOC.125(a)(2) Q1       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(b)    | §ORO.AOC.125(a)(2) Q2       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(c)    | §ORO.AOC.125(a)(2) Q3       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(d)    | §ORO.AOC.125(a)(2) Q4       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(e)    | §ORO.AOC.125(a)(2) Q5       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(f)    | §ORO.AOC.125(a)(2) Q6       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(g)    | §ORO.AOC.125(a)(2) Q7       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(h)    | §ORO.AOC.125(a)(2) Q8       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(i)    | §ORO.AOC.125(a)(2) Q9       |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(j)    | §ORO.AOC.125(a)(2) Q10      |
| <b>AMC</b> AMC1 ORO.AOC.125(a)(2) §(k)    | §ORO.AOC.125(a)(2) Q11      |
| <b>AMC</b> AMC2 ORO.AOC.125(a) §(a)       | §ORO.AOC.125(a) Q1          |
| <b>AMC</b> AMC2 ORO.AOC.125(a) §(b)       | §ORO.AOC.125(a) Q2          |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(a)(1) | §ORO.AOC.125(a)(2) Q1       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(a)(2) | §ORO.AOC.125(a)(2) Q2       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(a)(3) | §ORO.AOC.125(a)(2) Q3       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(1) | §ORO.AOC.125(a)(2) Q4       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(2) | §ORO.AOC.125(a)(2) Q5       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(3) | §ORO.AOC.125(a)(2) Q6       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(4) | §ORO.AOC.125(a)(2) Q7       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(5) | §ORO.AOC.125(a)(2) Q8       |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(6) | §ORO.AOC.125(a)(2) Q9       |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(7) | §ORO.AOC.125(a)(2) Q10      |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(8) | §ORO.AOC.125(a)(2) Q11      |
| <b>AMC</b> AMC2 ORO.AOC.125(a)(2) §(b)(9) | §ORO.AOC.125(a)(2) Q12      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(a)      | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(b)(1)   | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(b)(2)   | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(c)      | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(d)      | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(e)      | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(f)      | — informational only —      |
| <b>GM</b> GM1 ORO.AOC.125(a)(2) §(g)      | — informational only —      |

## §ORO.AOC.130

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.AOC.130(a)          | §ORO.AOC.130 Q1             |
| <b>IR</b> IR §ORO.AOC.130(b)          | §ORO.AOC.130 Q2             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(a)      | §ORO.AOC.130 Q1             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(a)#2    | §ORO.AOC.130 Q26            |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(1)   | §ORO.AOC.130 Q2             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(1)#2 | §ORO.AOC.130 Q27            |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(2)   | §ORO.AOC.130 Q3             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(2)#2 | §ORO.AOC.130 Q28            |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(3)   | §ORO.AOC.130 Q4             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(3)#2 | §ORO.AOC.130 Q29            |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(4)   | §ORO.AOC.130 Q5             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(4)#2 | §ORO.AOC.130 Q30            |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(5)   | §ORO.AOC.130 Q6             |
| <b>AMC</b> AMC1 ORO.AOC.130 §(b)(5)#2 | §ORO.AOC.130 Q31            |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------------|-----------------------------|
| AMC AMC1 ORO.AOC.130 §(c)(1)      | §ORO.AOC.130 Q7             |
| AMC AMC1 ORO.AOC.130 §(c)(1)#2    | §ORO.AOC.130 Q32            |
| AMC AMC1 ORO.AOC.130 §(c)(2)      | §ORO.AOC.130 Q8             |
| AMC AMC1 ORO.AOC.130 §(c)(2)#2    | §ORO.AOC.130 Q33            |
| AMC AMC1 ORO.AOC.130 §(c)(3)      | §ORO.AOC.130 Q9             |
| AMC AMC1 ORO.AOC.130 §(c)(3)#2    | §ORO.AOC.130 Q34            |
| AMC AMC1 ORO.AOC.130 §(d)         | §ORO.AOC.130 Q10            |
| AMC AMC1 ORO.AOC.130 §(d)(1)      | §ORO.AOC.130 Q35            |
| AMC AMC1 ORO.AOC.130 §(d)(2)(i)   | §ORO.AOC.130 Q36            |
| AMC AMC1 ORO.AOC.130 §(d)(2)(ii)  | §ORO.AOC.130 Q37            |
| AMC AMC1 ORO.AOC.130 §(d)(2)(iii) | §ORO.AOC.130 Q38            |
| AMC AMC1 ORO.AOC.130 §(d)(2)(iv)  | §ORO.AOC.130 Q39            |
| AMC AMC1 ORO.AOC.130 §(e)         | §ORO.AOC.130 Q11            |
| AMC AMC1 ORO.AOC.130 §(e)#2       | §ORO.AOC.130 Q40            |
| AMC AMC1 ORO.AOC.130 §(f)         | §ORO.AOC.130 Q12            |
| AMC AMC1 ORO.AOC.130 §(f)#2       | §ORO.AOC.130 Q41            |
| AMC AMC1 ORO.AOC.130 §(g)         | §ORO.AOC.130 Q13            |
| AMC AMC1 ORO.AOC.130 §(g)#2       | §ORO.AOC.130 Q42            |
| AMC AMC1 ORO.AOC.130 §(h)         | §ORO.AOC.130 Q14            |
| AMC AMC1 ORO.AOC.130 §(h)(1)(i)   | §ORO.AOC.130 Q43            |
| AMC AMC1 ORO.AOC.130 §(h)(1)(ii)  | §ORO.AOC.130 Q44            |
| AMC AMC1 ORO.AOC.130 §(h)(2)(i)   | §ORO.AOC.130 Q45            |
| AMC AMC1 ORO.AOC.130 §(h)(2)(ii)  | §ORO.AOC.130 Q46            |
| AMC AMC1 ORO.AOC.130 §(h)(3)      | §ORO.AOC.130 Q47            |
| AMC AMC1 ORO.AOC.130 §(h)(4)(i)   | §ORO.AOC.130 Q48            |
| AMC AMC1 ORO.AOC.130 §(h)(4)(ii)  | §ORO.AOC.130 Q49            |
| AMC AMC1 ORO.AOC.130 §(h)(5)      | §ORO.AOC.130 Q50            |
| AMC AMC1 ORO.AOC.130 §(h)(6)      | §ORO.AOC.130 Q51            |

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| AMC AMC1 ORO.AOC.130 §(i)        | §ORO.AOC.130 Q15            |
| AMC AMC1 ORO.AOC.130 §(i)(1)     | §ORO.AOC.130 Q52            |
| AMC AMC1 ORO.AOC.130 §(i)(2)     | §ORO.AOC.130 Q53            |
| AMC AMC1 ORO.AOC.130 §(i)(3)     | §ORO.AOC.130 Q54            |
| AMC AMC1 ORO.AOC.130 §(j)        | §ORO.AOC.130 Q16            |
| AMC AMC1 ORO.AOC.130 §(j)#2      | §ORO.AOC.130 Q55            |
| AMC AMC1 ORO.AOC.130 §(k)(1)     | §ORO.AOC.130 Q17            |
| AMC AMC1 ORO.AOC.130 §(k)(1)#2   | §ORO.AOC.130 Q56            |
| AMC AMC1 ORO.AOC.130 §(k)(2)     | §ORO.AOC.130 Q18            |
| AMC AMC1 ORO.AOC.130 §(k)(2)#2   | §ORO.AOC.130 Q57            |
| AMC AMC1 ORO.AOC.130 §(k)(3)     | §ORO.AOC.130 Q19            |
| AMC AMC1 ORO.AOC.130 §(k)(3)#2   | §ORO.AOC.130 Q58            |
| AMC AMC1 ORO.AOC.130 §(k)(4)     | §ORO.AOC.130 Q20            |
| AMC AMC1 ORO.AOC.130 §(k)(4)#2   | §ORO.AOC.130 Q59            |
| AMC AMC1 ORO.AOC.130 §(k)(5)     | §ORO.AOC.130 Q21            |
| AMC AMC1 ORO.AOC.130 §(k)(5)#2   | §ORO.AOC.130 Q60            |
| AMC AMC1 ORO.AOC.130 §(k)(6)     | §ORO.AOC.130 Q22            |
| AMC AMC1 ORO.AOC.130 §(k)(6)#2   | §ORO.AOC.130 Q61            |
| AMC AMC1 ORO.AOC.130 §(k)(7)     | §ORO.AOC.130 Q23            |
| AMC AMC1 ORO.AOC.130 §(k)(7)#2   | §ORO.AOC.130 Q62            |
| AMC AMC1 ORO.AOC.130 §(k)(8)     | §ORO.AOC.130 Q24            |
| AMC AMC1 ORO.AOC.130 §(k)(8)#2   | §ORO.AOC.130 Q63            |
| AMC AMC1 ORO.AOC.130 §(l)        | §ORO.AOC.130 Q25            |
| AMC AMC1 ORO.AOC.130 §(l)(1)     | §ORO.AOC.130 Q64            |
| AMC AMC1 ORO.AOC.130 §(l)(2)(i)  | §ORO.AOC.130 Q65            |
| AMC AMC1 ORO.AOC.130 §(l)(2)(ii) | §ORO.AOC.130 Q66            |
| AMC AMC1 ORO.AOC.130 §(m)        | §ORO.AOC.130 Q67            |
| AMC AMC2 ORO.AOC.130 §(a)        | §ORO.AOC.130 Q1             |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>AMC</b> AMC2 ORO.AOC.130 §(b)(1)      | §ORO.AOC.130 Q2               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(b)(2)      | §ORO.AOC.130 Q3               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(b)(3)      | §ORO.AOC.130 Q4               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(b)(4)      | §ORO.AOC.130 Q5               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(1)(i)   | §ORO.AOC.130 Q6               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(1)(ii)  | §ORO.AOC.130 Q7               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(1)(iii) | §ORO.AOC.130 Q8               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(1)(iv)  | §ORO.AOC.130 Q9               |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(1)(v)   | §ORO.AOC.130 Q10              |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(1)(vi)  | §ORO.AOC.130 Q11              |
| <b>AMC</b> AMC2 ORO.AOC.130 §(c)(2)      | §ORO.AOC.130 Q12              |
| <b>AMC</b> AMC2 ORO.AOC.130 §(d)         | §ORO.AOC.130 Q13              |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(iv)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(iv)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(v)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(v)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(vi)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(1)(vii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(2)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(2)#2      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(3)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(3)#2      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(4)        | — <i>informational only</i> — |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>GM</b> GM1 ORO.AOC.130 §(a)(4)#2      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(5)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(a)(5)#2      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(1)(iv)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(2)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(2)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(2)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(iv)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(iv)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(b)(3)(v)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(iv)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(iv)#2  | — <i>informational only</i> — |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(v)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(1)(v)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(iv)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(iv)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(v)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(v)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(c)(2)(vi)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(1)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(1)#2      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(2)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(2)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(2)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(2)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(2)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(2)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(iv)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(iv)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(v)     | — <i>informational only</i> — |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(v)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(vi)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(vi)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(vii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(3)(vii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(4)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(5)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(5)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(5)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(6)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(6)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(d)(6)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(1)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(1)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(1)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(1)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(2)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(2)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(2)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(2)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(2)(iii)   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(2)(iii)#2 | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(3)(i)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(3)(i)#2   | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(3)(ii)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(e)(3)(ii)#2  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(f)(1)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(f)(2)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(f)(3)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.130 §(f)(4)        | — <i>informational only</i> — |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S)   |
|-----------------------------------|-------------------------------|
| <b>GM</b> GM1 ORO.AOC.130 §(g)    | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.AOC.130         | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.AOC.130 §(a)(1) | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.AOC.130 §(a)(2) | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.AOC.130 §(b)    | — <i>informational only</i> — |

## §ORO.AOC.135

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.AOC.135(a)(1)             | §ORO.AOC.135 Q1             |
| <b>IR</b> IR §ORO.AOC.135(a)(2)             | §ORO.AOC.135 Q2             |
| <b>IR</b> IR §ORO.AOC.135(a)(3)             | §ORO.AOC.135 Q3             |
| <b>IR</b> IR §ORO.AOC.135(a)(4)             | §ORO.AOC.135 Q4             |
| <b>IR</b> IR §ORO.AOC.135(b)(1)             | §ORO.AOC.135 Q5             |
| <b>IR</b> IR §ORO.AOC.135(b)(2)(i)          | §ORO.AOC.135 Q6             |
| <b>IR</b> IR §ORO.AOC.135(b)(2)(ii)         | §ORO.AOC.135 Q7             |
| <b>IR</b> IR §ORO.AOC.135(b)(2)(iii)        | §ORO.AOC.135 Q8             |
| <b>IR</b> IR §ORO.AOC.135(c)(1)             | §ORO.AOC.135 Q9             |
| <b>IR</b> IR §ORO.AOC.135(c)(2)             | §ORO.AOC.135 Q10            |
| <b>IR</b> IR §ORO.AOC.135(c)(3)             | §ORO.AOC.135 Q11            |
| <b>AMC</b> AMC1 ORO.AOC.135(a) §(a)         | §ORO.AOC.135(a) Q1          |
| <b>AMC</b> AMC1 ORO.AOC.135(a) §(b)         | §ORO.AOC.135(a) Q2          |
| <b>AMC</b> AMC1 ORO.AOC.135(a) §(c)         | §ORO.AOC.135(a) Q3          |
| <b>AMC</b> AMC1 ORO.AOC.135(a) §(d)         | §ORO.AOC.135(a) Q4          |
| <b>AMC</b> AMC1 ORO.AOC.135(a) §(e)         | §ORO.AOC.135(a) Q5          |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(a)      | §ORO.AOC.135(a)(4) Q1       |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(b)(i)   | §ORO.AOC.135(a)(4) Q2       |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(b)(ii)  | §ORO.AOC.135(a)(4) Q3       |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(b)(iii) | §ORO.AOC.135(a)(4) Q4       |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(b)(iv)  | §ORO.AOC.135(a)(4) Q5       |

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(c)(i)   | §ORO.AOC.135(a)(4) Q6         |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(c)(ii)  | §ORO.AOC.135(a)(4) Q7         |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(d)      | §ORO.AOC.135(a)(4) Q8         |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(e)      | §ORO.AOC.135(a)(4) Q9         |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(f)(i)   | §ORO.AOC.135(a)(4) Q10        |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(f)(ii)  | §ORO.AOC.135(a)(4) Q11        |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(f)(iii) | §ORO.AOC.135(a)(4) Q12        |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(g)      | §ORO.AOC.135(a)(4) Q13        |
| <b>AMC</b> AMC1 ORO.AOC.135(a)(4) §(h)      | §ORO.AOC.135(a)(4) Q14        |
| <b>AMC</b> AMC2 ORO.AOC.135(a) §(a)         | §ORO.AOC.135(a) Q1            |
| <b>AMC</b> AMC2 ORO.AOC.135(a) §(b)         | §ORO.AOC.135(a) Q2            |
| <b>AMC</b> AMC2 ORO.AOC.135(a) §(c)         | §ORO.AOC.135(a) Q3            |
| <b>AMC</b> AMC2 ORO.AOC.135(a) §(d)         | §ORO.AOC.135(a) Q4            |
| <b>GM</b> GM1 ORO.AOC.135(a)                | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.AOC.135(a)(4)             | — <i>informational only</i> — |

## §ORO.AOC.135(a)

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM2 ORO.AOC.135(a) §(a)         | §ORO.AOC.135(a) Q1          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(1)      | §ORO.AOC.135(a) Q2          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(2)(i)   | §ORO.AOC.135(a) Q3          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(2)(ii)  | §ORO.AOC.135(a) Q4          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(2)(iii) | §ORO.AOC.135(a) Q5          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(3)      | §ORO.AOC.135(a) Q6          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(4)      | §ORO.AOC.135(a) Q7          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(b)(5)      | §ORO.AOC.135(a) Q8          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(c)         | §ORO.AOC.135(a) Q9          |
| <b>GM</b> GM2 ORO.AOC.135(a) §(d)         | §ORO.AOC.135(a) Q10         |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------------|-----------------------------|
| <b>GM</b> GM2 ORO.AOC.135(a) §(e) | §ORO.AOC.135(a) Q11         |
| <b>GM</b> GM2 ORO.AOC.135(a) §(f) | §ORO.AOC.135(a) Q12         |

## §ORO.AOC.140

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.AOC.140(a) | §ORO.AOC.140 Q1             |
| <b>IR</b> IR §ORO.AOC.140(b) | §ORO.AOC.140 Q2             |
| <b>IR</b> IR §ORO.AOC.140(c) | §ORO.AOC.140 Q3             |

## §ORO.AOC.140(b);

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>GM</b> GM1 ORO.AOC.140(b);(c) §(a) | §ORO.AOC.140(b)(c) Q1       |
| <b>GM</b> GM1 ORO.AOC.140(b);(c) §(b) | §ORO.AOC.140(b)(c) Q2       |

## §ORO.AOC.150

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.AOC.150(a) | §ORO.AOC.150 Q1             |
| <b>IR</b> IR §ORO.AOC.150(b) | §ORO.AOC.150 Q2             |

## §ORO.CC.005

| REGULATION HOOK             | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.005(a) | §ORO.CC.005 Q1              |
| <b>IR</b> IR §ORO.CC.005(b) | §ORO.CC.005 Q2              |

## §ORO.CC.100

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.100(a)    | §ORO.CC.100 Q1              |
| <b>IR</b> IR §ORO.CC.100(b)(1) | §ORO.CC.100 Q2              |
| <b>IR</b> IR §ORO.CC.100(b)(2) | §ORO.CC.100 Q3              |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.CC.100(b)(3)          | §ORO.CC.100 Q4              |
| <b>IR</b> IR §ORO.CC.100(c)             | §ORO.CC.100 Q5              |
| <b>IR</b> IR §ORO.CC.100(d)(1)          | §ORO.CC.100 Q6              |
| <b>IR</b> IR §ORO.CC.100(d)(2)          | §ORO.CC.100 Q7              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(1)      | §ORO.CC.100 Q1              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(2)      | §ORO.CC.100 Q2              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(3)      | §ORO.CC.100 Q3              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(4)(i)   | §ORO.CC.100 Q4              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(4)(ii)  | §ORO.CC.100 Q5              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(4)(iii) | §ORO.CC.100 Q6              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(5)      | §ORO.CC.100 Q7              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(6)      | §ORO.CC.100 Q8              |
| <b>AMC</b> AMC1 ORO.CC.100 §(a)(7)      | §ORO.CC.100 Q9              |
| <b>AMC</b> AMC1 ORO.CC.100 §(b)         | §ORO.CC.100 Q10             |
| <b>GM</b> GM1 ORO.CC.100 §(a)(1)        | §ORO.CC.100 Q1              |
| <b>GM</b> GM1 ORO.CC.100 §(a)(2)        | §ORO.CC.100 Q2              |
| <b>GM</b> GM1 ORO.CC.100 §(b)(1)        | §ORO.CC.100 Q3              |
| <b>GM</b> GM1 ORO.CC.100 §(b)(2)        | §ORO.CC.100 Q4              |

## §ORO.CC.100(d)(2)

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(a)     | §ORO.CC.100(d)(2) Q1        |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(b)     | §ORO.CC.100(d)(2) Q2        |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(1)  | §ORO.CC.100(d)(2) Q3        |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(10) | §ORO.CC.100(d)(2) Q14       |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(2)  | §ORO.CC.100(d)(2) Q4        |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(3)  | §ORO.CC.100(d)(2) Q5        |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(4)  | §ORO.CC.100(d)(2) Q6        |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(5)      | §ORO.CC.100(d)(2) Q7          |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(6)      | §ORO.CC.100(d)(2) Q8          |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(7)      | §ORO.CC.100(d)(2) Q9          |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(8)(i)   | §ORO.CC.100(d)(2) Q10         |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(8)(ii)  | §ORO.CC.100(d)(2) Q11         |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(8)(iii) | §ORO.CC.100(d)(2) Q12         |
| <b>AMC</b> AMC1 ORO.CC.100(d)(2) §(c)(9)      | §ORO.CC.100(d)(2) Q13         |
| <b>GM</b> GM1 ORO.CC.100(d)(2) §(a)(1)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.CC.100(d)(2) §(a)(2)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.CC.100(d)(2) §(a)(3)        | §ORO.CC.100(d)(2) Q1          |
| <b>GM</b> GM1 ORO.CC.100(d)(2) §(a)(4)        | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.CC.100(d)(2) §(b)           | §ORO.CC.100(d)(2) Q2          |

## §ORO.CC.110

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.110(a)(1) | §ORO.CC.110 Q1              |
| <b>IR</b> IR §ORO.CC.110(a)(2) | §ORO.CC.110 Q2              |
| <b>IR</b> IR §ORO.CC.110(a)(3) | §ORO.CC.110 Q3              |
| <b>IR</b> IR §ORO.CC.110(b)(1) | §ORO.CC.110 Q4              |
| <b>IR</b> IR §ORO.CC.110(b)(2) | §ORO.CC.110 Q5              |
| <b>IR</b> IR §ORO.CC.110(c)    | §ORO.CC.110 Q6              |

## §ORO.CC.115

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.115(a)    | §ORO.CC.115 Q1              |
| <b>IR</b> IR §ORO.CC.115(b)    | §ORO.CC.115 Q2              |
| <b>IR</b> IR §ORO.CC.115(c)(1) | §ORO.CC.115 Q3              |
| <b>IR</b> IR §ORO.CC.115(c)(2) | §ORO.CC.115 Q4              |
| <b>IR</b> IR §ORO.CC.115(d)    | §ORO.CC.115 Q5              |

| REGULATION HOOK                              | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>IR</b> IR §ORO.CC.115(e)                  | §ORO.CC.115 Q6                |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(a)(1)        | §ORO.CC.115(c) Q1             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(a)(2)        | §ORO.CC.115(c) Q2             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(1)        | §ORO.CC.115(c) Q3             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(2)(i)     | §ORO.CC.115(c) Q4             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(2)(ii)    | §ORO.CC.115(c) Q5             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(2)(iii)   | §ORO.CC.115(c) Q6             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(2)(iv)    | §ORO.CC.115(c) Q7             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(3)(i)     | §ORO.CC.115(c) Q8             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(3)(ii)    | §ORO.CC.115(c) Q9             |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(3)(iii)   | §ORO.CC.115(c) Q10            |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(3)(iv)    | §ORO.CC.115(c) Q11            |
| <b>AMC</b> AMC1 ORO.CC.115(c) §(b)(3)(v)     | §ORO.CC.115(c) Q12            |
| <b>AMC</b> AMC1 ORO.CC.115(d) §(a)(1)        | §ORO.CC.115(d) Q1             |
| <b>AMC</b> AMC1 ORO.CC.115(d) §(a)(2)        | §ORO.CC.115(d) Q2             |
| <b>AMC</b> AMC1 ORO.CC.115(d) §(a)(3)        | §ORO.CC.115(d) Q3             |
| <b>AMC</b> AMC1 ORO.CC.115(d) §(a)(4)        | §ORO.CC.115(d) Q4             |
| <b>AMC</b> AMC1 ORO.CC.115(d) §(b)           | §ORO.CC.115(d) Q5             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(1)        | §ORO.CC.115(e) Q1             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(2)        | §ORO.CC.115(e) Q2             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(3)        | §ORO.CC.115(e) Q3             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(4)        | §ORO.CC.115(e) Q4             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(5)        | §ORO.CC.115(e) Q5             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(6)(i)     | §ORO.CC.115(e) Q6             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(6)(ii)    | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(6)(ii)(A) | §ORO.CC.115(e) Q7             |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(6)(ii)(B) | §ORO.CC.115(e) Q31            |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(a)(6)(iii)   | §ORO.CC.115(e) Q8             |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------------|-------------------------------|
| AMC AMC1 ORO.CC.115(e) §(a)(6)(iv)    | §ORO.CC.115(e) Q9             |
| AMC AMC1 ORO.CC.115(e) §(a)(7)        | §ORO.CC.115(e) Q10            |
| AMC AMC1 ORO.CC.115(e) §(a)(8)        | §ORO.CC.115(e) Q11            |
| AMC AMC1 ORO.CC.115(e) §(a)(9)        | §ORO.CC.115(e) Q12            |
| AMC AMC1 ORO.CC.115(e) §(b)           | §ORO.CC.115(e) Q13            |
| AMC AMC1 ORO.CC.115(e) §(c)           | §ORO.CC.115(e) Q14            |
| AMC AMC1 ORO.CC.115(e) §(d)(1)        | §ORO.CC.115(e) Q15            |
| AMC AMC1 ORO.CC.115(e) §(d)(2)        | §ORO.CC.115(e) Q16            |
| AMC AMC1 ORO.CC.115(e) §(e)(1)        | §ORO.CC.115(e) Q17            |
| AMC AMC1 ORO.CC.115(e) §(e)(2)(i)     | §ORO.CC.115(e) Q18            |
| AMC AMC1 ORO.CC.115(e) §(e)(2)(ii)    | §ORO.CC.115(e) Q19            |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(i)     | — <i>informational only</i> — |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(i)(A)  | §ORO.CC.115(e) Q20            |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(i)(B)  | §ORO.CC.115(e) Q32            |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(i)(C)  | §ORO.CC.115(e) Q33            |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(i)(D)  | §ORO.CC.115(e) Q34            |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(ii)    | — <i>informational only</i> — |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(ii)(A) | §ORO.CC.115(e) Q21            |
| AMC AMC1 ORO.CC.115(e) §(f)(1)(ii)(B) | §ORO.CC.115(e) Q35            |
| AMC AMC1 ORO.CC.115(e) §(f)(2)        | §ORO.CC.115(e) Q22            |
| AMC AMC1 ORO.CC.115(e) §(f)(3)(i)     | §ORO.CC.115(e) Q23            |
| AMC AMC1 ORO.CC.115(e) §(f)(3)(ii)    | §ORO.CC.115(e) Q24            |
| AMC AMC1 ORO.CC.115(e) §(f)(3)(iii)   | §ORO.CC.115(e) Q25            |
| AMC AMC1 ORO.CC.115(e) §(f)(4)        | §ORO.CC.115(e) Q26            |
| AMC AMC1 ORO.CC.115(e) §(f)(5)(i)     | — <i>informational only</i> — |
| AMC AMC1 ORO.CC.115(e) §(f)(5)(i)(A)  | §ORO.CC.115(e) Q27            |
| AMC AMC1 ORO.CC.115(e) §(f)(5)(i)(B)  | §ORO.CC.115(e) Q36            |
| AMC AMC1 ORO.CC.115(e) §(f)(5)(ii)    | §ORO.CC.115(e) Q28            |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.CC.115(e) §(g)(1)      | §ORO.CC.115(e) Q29          |
| <b>AMC</b> AMC1 ORO.CC.115(e) §(g)(2)      | §ORO.CC.115(e) Q30          |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(1)      | §ORO.CC.115(e) Q1           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(2)      | §ORO.CC.115(e) Q2           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(3)      | §ORO.CC.115(e) Q3           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(4)      | §ORO.CC.115(e) Q4           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(5)      | §ORO.CC.115(e) Q5           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(6)(i)   | §ORO.CC.115(e) Q6           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(a)(6)(ii)  | §ORO.CC.115(e) Q7           |
| <b>AMC</b> AMC2 ORO.CC.115(e) §(b)         | §ORO.CC.115(e) Q8           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(a)(1)      | §ORO.CC.115(e) Q1           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(a)(2)      | §ORO.CC.115(e) Q2           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(1)      | §ORO.CC.115(e) Q3           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(2)(i)   | §ORO.CC.115(e) Q4           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(2)(ii)  | §ORO.CC.115(e) Q5           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(2)(iii) | §ORO.CC.115(e) Q6           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(2)(iv)  | §ORO.CC.115(e) Q7           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(2)(v)   | §ORO.CC.115(e) Q8           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(2)(vi)  | §ORO.CC.115(e) Q9           |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(b)(3)      | §ORO.CC.115(e) Q10          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(c)(1)      | §ORO.CC.115(e) Q11          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(c)(2)(i)   | §ORO.CC.115(e) Q12          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(c)(2)(ii)  | §ORO.CC.115(e) Q13          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(c)(2)(iii) | §ORO.CC.115(e) Q14          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(c)(3)      | §ORO.CC.115(e) Q15          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(c)(4)      | §ORO.CC.115(e) Q16          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(d)(1)      | §ORO.CC.115(e) Q17          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(d)(2)      | §ORO.CC.115(e) Q18          |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC3 ORO.CC.115(e) §(e)(1)(i)   | §ORO.CC.115(e) Q19          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(e)(1)(ii)  | §ORO.CC.115(e) Q20          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(e)(1)(iii) | §ORO.CC.115(e) Q21          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(e)(2)      | §ORO.CC.115(e) Q22          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(e)(3)(i)   | §ORO.CC.115(e) Q23          |
| <b>AMC</b> AMC3 ORO.CC.115(e) §(e)(3)(ii)  | §ORO.CC.115(e) Q24          |
| <b>GM</b> GM1 ORO.CC.115 §(a)              | §ORO.CC.115 Q1              |
| <b>GM</b> GM1 ORO.CC.115 §(b)              | §ORO.CC.115 Q2              |
| <b>GM</b> GM1 ORO.CC.115 §(c)              | §ORO.CC.115 Q3              |
| <b>GM</b> GM1 ORO.CC.115 §(d)              | §ORO.CC.115 Q4              |
| <b>GM</b> GM1 ORO.CC.115(e) §(a)           | §ORO.CC.115(e) Q1           |
| <b>GM</b> GM1 ORO.CC.115(e) §(b)           | §ORO.CC.115(e) Q2           |
| <b>GM</b> GM2 ORO.CC.115(e) §(a)(1)(i)     | §ORO.CC.115(e) Q1           |
| <b>GM</b> GM2 ORO.CC.115(e) §(a)(1)(ii)    | §ORO.CC.115(e) Q2           |
| <b>GM</b> GM2 ORO.CC.115(e) §(a)(2)        | §ORO.CC.115(e) Q3           |
| <b>GM</b> GM2 ORO.CC.115(e) §(a)(3)(i)     | §ORO.CC.115(e) Q4           |
| <b>GM</b> GM2 ORO.CC.115(e) §(a)(3)(ii)    | §ORO.CC.115(e) Q5           |
| <b>GM</b> GM2 ORO.CC.115(e) §(b)           | §ORO.CC.115(e) Q6           |
| <b>GM</b> GM3 ORO.CC.115(e)                | §ORO.CC.115(e) Q1           |
| <b>GM</b> GM4 ORO.CC.115(e) §(a)(1)        | §ORO.CC.115(e) Q1           |
| <b>GM</b> GM4 ORO.CC.115(e) §(a)(2)        | §ORO.CC.115(e) Q2           |
| <b>GM</b> GM4 ORO.CC.115(e) §(a)(3)        | §ORO.CC.115(e) Q3           |
| <b>GM</b> GM4 ORO.CC.115(e) §(a)(4)        | §ORO.CC.115(e) Q4           |
| <b>GM</b> GM4 ORO.CC.115(e) §(b)           | §ORO.CC.115(e) Q5           |
| <b>GM</b> GM4 ORO.CC.115(e) §(c)(1)(i)     | §ORO.CC.115(e) Q6           |
| <b>GM</b> GM4 ORO.CC.115(e) §(c)(1)(ii)    | §ORO.CC.115(e) Q7           |
| <b>GM</b> GM4 ORO.CC.115(e) §(c)(1)(iii)   | §ORO.CC.115(e) Q8           |
| <b>GM</b> GM4 ORO.CC.115(e) §(c)(1)(iv)    | §ORO.CC.115(e) Q9           |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM4 ORO.CC.115(e) §(c)(2)(i)  | §ORO.CC.115(e) Q10          |
| <b>GM</b> GM4 ORO.CC.115(e) §(c)(2)(ii) | §ORO.CC.115(e) Q11          |
| <b>GM</b> GM5 ORO.CC.115(e) §(a)        | §ORO.CC.115(e) Q1           |
| <b>GM</b> GM5 ORO.CC.115(e) §(b)        | §ORO.CC.115(e) Q2           |
| <b>GM</b> GM5 ORO.CC.115(e) §(c)        | §ORO.CC.115(e) Q3           |
| <b>GM</b> GM6 ORO.CC.115(e) §(a)(1)     | §ORO.CC.115(e) Q1           |
| <b>GM</b> GM6 ORO.CC.115(e) §(a)(2)     | §ORO.CC.115(e) Q2           |
| <b>GM</b> GM6 ORO.CC.115(e) §(b)        | §ORO.CC.115(e) Q3           |
| <b>GM</b> GM6 ORO.CC.115(e) §(c)        | §ORO.CC.115(e) Q4           |

## §ORO.CC.120

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.CC.120(a)(1)           | §ORO.CC.120 Q1              |
| <b>IR</b> IR §ORO.CC.120(a)(2)           | §ORO.CC.120 Q2              |
| <b>IR</b> IR §ORO.CC.120(b)              | §ORO.CC.120 Q3              |
| <b>AMC</b> AMC1 ORO.CC.120(a)(1) §(a)    | §ORO.CC.120(a)(1) Q1        |
| <b>AMC</b> AMC1 ORO.CC.120(a)(1) §(b)(1) | §ORO.CC.120(a)(1) Q2        |
| <b>AMC</b> AMC1 ORO.CC.120(a)(1) §(b)(2) | §ORO.CC.120(a)(1) Q3        |

## §ORO.CC.125

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.125(a)(1)      | §ORO.CC.125 Q1              |
| <b>IR</b> IR §ORO.CC.125(a)(2)      | §ORO.CC.125 Q2              |
| <b>IR</b> IR §ORO.CC.125(b)         | §ORO.CC.125 Q3              |
| <b>IR</b> IR §ORO.CC.125(c)(1)      | §ORO.CC.125 Q4              |
| <b>IR</b> IR §ORO.CC.125(c)(2)(i)   | §ORO.CC.125 Q5              |
| <b>IR</b> IR §ORO.CC.125(c)(2)(ii)  | §ORO.CC.125 Q6              |
| <b>IR</b> IR §ORO.CC.125(c)(2)(iii) | §ORO.CC.125 Q7              |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>IR</b> IR §ORO.CC.125(c)(2)(iv)     | §ORO.CC.125 Q8                |
| <b>IR</b> IR §ORO.CC.125(c)(2)(v)      | §ORO.CC.125 Q9                |
| <b>IR</b> IR §ORO.CC.125(c)(2)(vi)     | §ORO.CC.125 Q10               |
| <b>IR</b> IR §ORO.CC.125(c)(2)(vii)    | §ORO.CC.125 Q11               |
| <b>IR</b> IR §ORO.CC.125(d)(1)         | §ORO.CC.125 Q12               |
| <b>IR</b> IR §ORO.CC.125(d)(2)         | §ORO.CC.125 Q13               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(i)      | §ORO.CC.125 Q14               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(ii)     | §ORO.CC.125 Q15               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(iii)    | §ORO.CC.125 Q16               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(iv)     | §ORO.CC.125 Q17               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(ix)     | §ORO.CC.125 Q22               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(v)      | §ORO.CC.125 Q18               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(vi)     | §ORO.CC.125 Q19               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(vii)    | §ORO.CC.125 Q20               |
| <b>IR</b> IR §ORO.CC.125(d)(3)(viii)   | §ORO.CC.125 Q21               |
| <b>AMC</b> AMC1 ORO.CC.125             | §ORO.CC.125 Q1                |
| <b>AMC</b> AMC1 ORO.CC.125#2           | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.CC.125(b)          | §ORO.CC.125(b) Q1             |
| <b>AMC</b> AMC1 ORO.CC.125(b)#2        | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(1)  | §ORO.CC.125(c) Q1             |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(10) | §ORO.CC.125(c) Q10            |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(11) | §ORO.CC.125(c) Q11            |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(12) | §ORO.CC.125(c) Q12            |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(13) | §ORO.CC.125(c) Q13            |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(2)  | §ORO.CC.125(c) Q2             |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(3)  | §ORO.CC.125(c) Q3             |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(4)  | §ORO.CC.125(c) Q4             |
| <b>AMC</b> AMC1 ORO.CC.125(c) §(a)(5)  | §ORO.CC.125(c) Q5             |

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| AMC AMC1 ORO.CC.125(c) §(a)(6)  | §ORO.CC.125(c) Q6           |
| AMC AMC1 ORO.CC.125(c) §(a)(7)  | §ORO.CC.125(c) Q7           |
| AMC AMC1 ORO.CC.125(c) §(a)(8)  | §ORO.CC.125(c) Q8           |
| AMC AMC1 ORO.CC.125(c) §(a)(9)  | §ORO.CC.125(c) Q9           |
| AMC AMC1 ORO.CC.125(c) §(b)(1)  | §ORO.CC.125(c) Q14          |
| AMC AMC1 ORO.CC.125(c) §(b)(2)  | §ORO.CC.125(c) Q15          |
| AMC AMC1 ORO.CC.125(c) §(b)(3)  | §ORO.CC.125(c) Q16          |
| AMC AMC1 ORO.CC.125(c) §(b)(4)  | §ORO.CC.125(c) Q17          |
| AMC AMC1 ORO.CC.125(c) §(c)     | §ORO.CC.125(c) Q18          |
| AMC AMC1 ORO.CC.125(c) §(d)     | §ORO.CC.125(c) Q19          |
| AMC AMC1 ORO.CC.125(c) §(e)(1)  | §ORO.CC.125(c) Q20          |
| AMC AMC1 ORO.CC.125(c) §(e)(2)  | §ORO.CC.125(c) Q21          |
| AMC AMC1 ORO.CC.125(c) §(e)(3)  | §ORO.CC.125(c) Q22          |
| AMC AMC1 ORO.CC.125(c) §(f)     | §ORO.CC.125(c) Q23          |
| AMC AMC1 ORO.CC.125(d) §(a)(1)  | §ORO.CC.125(d) Q1           |
| AMC AMC1 ORO.CC.125(d) §(a)(10) | §ORO.CC.125(d) Q10          |
| AMC AMC1 ORO.CC.125(d) §(a)(11) | §ORO.CC.125(d) Q11          |
| AMC AMC1 ORO.CC.125(d) §(a)(2)  | §ORO.CC.125(d) Q2           |
| AMC AMC1 ORO.CC.125(d) §(a)(3)  | §ORO.CC.125(d) Q3           |
| AMC AMC1 ORO.CC.125(d) §(a)(4)  | §ORO.CC.125(d) Q4           |
| AMC AMC1 ORO.CC.125(d) §(a)(5)  | §ORO.CC.125(d) Q5           |
| AMC AMC1 ORO.CC.125(d) §(a)(6)  | §ORO.CC.125(d) Q6           |
| AMC AMC1 ORO.CC.125(d) §(a)(7)  | §ORO.CC.125(d) Q7           |
| AMC AMC1 ORO.CC.125(d) §(a)(8)  | §ORO.CC.125(d) Q8           |
| AMC AMC1 ORO.CC.125(d) §(a)(9)  | §ORO.CC.125(d) Q9           |
| AMC AMC1 ORO.CC.125(d) §(b)(1)  | §ORO.CC.125(d) Q12          |
| AMC AMC1 ORO.CC.125(d) §(b)(10) | §ORO.CC.125(d) Q21          |
| AMC AMC1 ORO.CC.125(d) §(b)(2)  | §ORO.CC.125(d) Q13          |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| AMC AMC1 ORO.CC.125(d) §(b)(3)     | §ORO.CC.125(d) Q14          |
| AMC AMC1 ORO.CC.125(d) §(b)(4)     | §ORO.CC.125(d) Q15          |
| AMC AMC1 ORO.CC.125(d) §(b)(5)     | §ORO.CC.125(d) Q16          |
| AMC AMC1 ORO.CC.125(d) §(b)(6)     | §ORO.CC.125(d) Q17          |
| AMC AMC1 ORO.CC.125(d) §(b)(7)     | §ORO.CC.125(d) Q18          |
| AMC AMC1 ORO.CC.125(d) §(b)(8)     | §ORO.CC.125(d) Q19          |
| AMC AMC1 ORO.CC.125(d) §(b)(9)     | §ORO.CC.125(d) Q20          |
| AMC AMC1 ORO.CC.125(d) §(c)(1)     | §ORO.CC.125(d) Q22          |
| AMC AMC1 ORO.CC.125(d) §(c)(2)     | §ORO.CC.125(d) Q23          |
| AMC AMC1 ORO.CC.125(d) §(c)(3)     | §ORO.CC.125(d) Q24          |
| AMC AMC1 ORO.CC.125(d) §(c)(4)     | §ORO.CC.125(d) Q25          |
| AMC AMC1 ORO.CC.125(d) §(c)(5)     | §ORO.CC.125(d) Q26          |
| AMC AMC1 ORO.CC.125(d) §(d)(1)     | §ORO.CC.125(d) Q27          |
| AMC AMC1 ORO.CC.125(d) §(d)(2)     | §ORO.CC.125(d) Q28          |
| AMC AMC1 ORO.CC.125(d) §(d)(3)     | §ORO.CC.125(d) Q29          |
| AMC AMC1 ORO.CC.125(d) §(d)(4)     | §ORO.CC.125(d) Q30          |
| AMC AMC1 ORO.CC.125(d) §(d)(5)     | §ORO.CC.125(d) Q31          |
| AMC AMC1 ORO.CC.125(d) §(d)(6)     | §ORO.CC.125(d) Q32          |
| AMC AMC1 ORO.CC.125(d) §(d)(7)     | §ORO.CC.125(d) Q33          |
| AMC AMC1 ORO.CC.125(d) §(e)(1)     | §ORO.CC.125(d) Q34          |
| AMC AMC1 ORO.CC.125(d) §(e)(2)(i)  | §ORO.CC.125(d) Q35          |
| AMC AMC1 ORO.CC.125(d) §(e)(2)(ii) | §ORO.CC.125(d) Q36          |
| AMC AMC1 ORO.CC.125(d) §(f)        | §ORO.CC.125(d) Q37          |
| AMC AMC1 ORO.CC.125(d) §(g)        | §ORO.CC.125(d) Q38          |
| AMC AMC1 ORO.CC.125(d) §(h)(1)     | §ORO.CC.125(d) Q39          |
| AMC AMC1 ORO.CC.125(d) §(h)(2)     | §ORO.CC.125(d) Q40          |

## §ORO.CC.130

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.130(a)(1)      | §ORO.CC.130 Q1              |
| <b>IR</b> IR §ORO.CC.130(a)(2)(i)   | §ORO.CC.130 Q2              |
| <b>IR</b> IR §ORO.CC.130(a)(2)(ii)  | §ORO.CC.130 Q3              |
| <b>IR</b> IR §ORO.CC.130(a)(2)(iii) | §ORO.CC.130 Q4              |
| <b>IR</b> IR §ORO.CC.130(b)(1)      | §ORO.CC.130 Q5              |
| <b>IR</b> IR §ORO.CC.130(b)(2)      | §ORO.CC.130 Q6              |
| <b>IR</b> IR §ORO.CC.130(c)         | §ORO.CC.130 Q7              |

## §ORO.CC.135

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.CC.135                | §ORO.CC.135 Q1              |
| <b>AMC</b> AMC1 ORO.CC.135 §(a)(1)(i)   | §ORO.CC.135 Q1              |
| <b>AMC</b> AMC1 ORO.CC.135 §(a)(1)(ii)  | §ORO.CC.135 Q2              |
| <b>AMC</b> AMC1 ORO.CC.135 §(a)(2)(i)   | §ORO.CC.135 Q3              |
| <b>AMC</b> AMC1 ORO.CC.135 §(a)(2)(ii)  | §ORO.CC.135 Q4              |
| <b>AMC</b> AMC1 ORO.CC.135 §(b)(1)      | §ORO.CC.135 Q5              |
| <b>AMC</b> AMC1 ORO.CC.135 §(b)(2)(i)   | §ORO.CC.135 Q6              |
| <b>AMC</b> AMC1 ORO.CC.135 §(b)(2)(ii)  | §ORO.CC.135 Q7              |
| <b>AMC</b> AMC1 ORO.CC.135 §(b)(2)(iii) | §ORO.CC.135 Q8              |
| <b>AMC</b> AMC1 ORO.CC.135 §(b)(2)(iv)  | §ORO.CC.135 Q9              |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(i)   | §ORO.CC.135 Q10             |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(ii)  | §ORO.CC.135 Q11             |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(iii) | §ORO.CC.135 Q12             |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(iv)  | §ORO.CC.135 Q13             |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(ix)  | §ORO.CC.135 Q18             |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(v)   | §ORO.CC.135 Q14             |
| <b>AMC</b> AMC1 ORO.CC.135 §(c)(1)(vi)  | §ORO.CC.135 Q15             |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------------|-----------------------------|
| AMC AMC1 ORO.CC.135 §(c)(1)(vii)  | §ORO.CC.135 Q16             |
| AMC AMC1 ORO.CC.135 §(c)(1)(viii) | §ORO.CC.135 Q17             |
| AMC AMC1 ORO.CC.135 §(c)(1)(x)    | §ORO.CC.135 Q19             |
| AMC AMC1 ORO.CC.135 §(c)(1)(xi)   | §ORO.CC.135 Q20             |
| AMC AMC1 ORO.CC.135 §(c)(1)(xii)  | §ORO.CC.135 Q21             |
| AMC AMC1 ORO.CC.135 §(c)(1)(xiii) | §ORO.CC.135 Q22             |
| AMC AMC1 ORO.CC.135 §(c)(1)(xiv)  | §ORO.CC.135 Q23             |
| AMC AMC1 ORO.CC.135 §(c)(2)       | §ORO.CC.135 Q24             |
| AMC AMC1 ORO.CC.135 §(d)          | §ORO.CC.135 Q25             |

## §ORO.CC.140

| REGULATION HOOK               | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------|-------------------------------|
| IR IR §ORO.CC.140(a)          | §ORO.CC.140 Q1                |
| IR IR §ORO.CC.140(b)          | §ORO.CC.140 Q2                |
| IR IR §ORO.CC.140(c)(1)       | §ORO.CC.140 Q3                |
| IR IR §ORO.CC.140(c)(2)(i)    | §ORO.CC.140 Q4                |
| IR IR §ORO.CC.140(c)(2)(ii)   | §ORO.CC.140 Q5                |
| IR IR §ORO.CC.140(c)(2)(iii)  | §ORO.CC.140 Q6                |
| IR IR §ORO.CC.140(c)(2)(iv)   | §ORO.CC.140 Q7                |
| IR IR §ORO.CC.140(d)(1)(i)    | — <i>informational only</i> — |
| IR IR §ORO.CC.140(d)(1)(i)(A) | §ORO.CC.140 Q8                |
| IR IR §ORO.CC.140(d)(1)(i)(B) | §ORO.CC.140 Q24               |
| IR IR §ORO.CC.140(d)(1)(ii)   | §ORO.CC.140 Q9                |
| IR IR §ORO.CC.140(d)(1)(iii)  | §ORO.CC.140 Q10               |
| IR IR §ORO.CC.140(d)(1)(iv)   | §ORO.CC.140 Q11               |
| IR IR §ORO.CC.140(d)(1)(ix)   | §ORO.CC.140 Q16               |
| IR IR §ORO.CC.140(d)(1)(v)    | §ORO.CC.140 Q12               |
| IR IR §ORO.CC.140(d)(1)(vi)   | §ORO.CC.140 Q13               |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.CC.140(d)(1)(vii)     | §ORO.CC.140 Q14             |
| <b>IR</b> IR §ORO.CC.140(d)(1)(viii)    | §ORO.CC.140 Q15             |
| <b>IR</b> IR §ORO.CC.140(d)(2)(i)       | §ORO.CC.140 Q17             |
| <b>IR</b> IR §ORO.CC.140(d)(2)(ii)      | §ORO.CC.140 Q18             |
| <b>IR</b> IR §ORO.CC.140(d)(2)(iii)     | §ORO.CC.140 Q19             |
| <b>IR</b> IR §ORO.CC.140(d)(2)(iv)      | §ORO.CC.140 Q20             |
| <b>IR</b> IR §ORO.CC.140(e)(1)          | §ORO.CC.140 Q21             |
| <b>IR</b> IR §ORO.CC.140(e)(2)          | §ORO.CC.140 Q22             |
| <b>IR</b> IR §ORO.CC.140(e)(3)          | §ORO.CC.140 Q23             |
| <b>AMC</b> AMC1 ORO.CC.140 §(a)(1)      | §ORO.CC.140 Q1              |
| <b>AMC</b> AMC1 ORO.CC.140 §(a)(2)      | §ORO.CC.140 Q2              |
| <b>AMC</b> AMC1 ORO.CC.140 §(a)(3)(i)   | §ORO.CC.140 Q3              |
| <b>AMC</b> AMC1 ORO.CC.140 §(a)(3)(ii)  | §ORO.CC.140 Q4              |
| <b>AMC</b> AMC1 ORO.CC.140 §(a)(3)(iii) | §ORO.CC.140 Q5              |
| <b>AMC</b> AMC1 ORO.CC.140 §(b)(1)      | §ORO.CC.140 Q6              |
| <b>AMC</b> AMC1 ORO.CC.140 §(b)(2)      | §ORO.CC.140 Q7              |
| <b>AMC</b> AMC1 ORO.CC.140 §(b)(3)      | §ORO.CC.140 Q8              |

## §ORO.CC.145

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.145(a)(1)     | §ORO.CC.145 Q1              |
| <b>IR</b> IR §ORO.CC.145(a)(2)(i)  | §ORO.CC.145 Q2              |
| <b>IR</b> IR §ORO.CC.145(a)(2)(ii) | §ORO.CC.145 Q3              |
| <b>IR</b> IR §ORO.CC.145(b)(1)     | §ORO.CC.145 Q4              |
| <b>IR</b> IR §ORO.CC.145(b)(2)     | §ORO.CC.145 Q5              |
| <b>IR</b> IR §ORO.CC.145(b)(3)     | §ORO.CC.145 Q6              |
| <b>IR</b> IR §ORO.CC.145(b)(4)     | §ORO.CC.145 Q7              |
| <b>IR</b> IR §ORO.CC.145(b)(5)     | §ORO.CC.145 Q8              |

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.145(c)     | §ORO.CC.145 Q9              |
| <b>AMC</b> AMC1 ORO.CC.145 §(a) | §ORO.CC.145 Q1              |
| <b>AMC</b> AMC1 ORO.CC.145 §(b) | §ORO.CC.145 Q2              |
| <b>GM</b> GM1 ORO.CC.145        | §ORO.CC.145 Q1              |

## §ORO.CC.200

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.200(a)           | §ORO.CC.200 Q1              |
| <b>IR</b> IR §ORO.CC.200(b)(1)        | §ORO.CC.200 Q2              |
| <b>IR</b> IR §ORO.CC.200(b)(2)        | §ORO.CC.200 Q3              |
| <b>IR</b> IR §ORO.CC.200(c)(1)        | §ORO.CC.200 Q4              |
| <b>IR</b> IR §ORO.CC.200(c)(2)        | §ORO.CC.200 Q5              |
| <b>IR</b> IR §ORO.CC.200(c)(3)        | §ORO.CC.200 Q6              |
| <b>IR</b> IR §ORO.CC.200(c)(4)        | §ORO.CC.200 Q7              |
| <b>IR</b> IR §ORO.CC.200(c)(5)        | §ORO.CC.200 Q8              |
| <b>IR</b> IR §ORO.CC.200(c)(6)        | §ORO.CC.200 Q9              |
| <b>IR</b> IR §ORO.CC.200(d)           | §ORO.CC.200 Q10             |
| <b>IR</b> IR §ORO.CC.200(e)           | §ORO.CC.200 Q11             |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(a)(1) | §ORO.CC.200(c) Q1           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(a)(2) | §ORO.CC.200(c) Q2           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(a)(3) | §ORO.CC.200(c) Q3           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(b)(1) | §ORO.CC.200(c) Q4           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(b)(2) | §ORO.CC.200(c) Q5           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(b)(3) | §ORO.CC.200(c) Q6           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(1) | §ORO.CC.200(c) Q7           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(2) | §ORO.CC.200(c) Q8           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(3) | §ORO.CC.200(c) Q9           |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(4) | §ORO.CC.200(c) Q10          |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------------|-------------------------------|
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(5) | §ORO.CC.200(c) Q11            |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(6) | §ORO.CC.200(c) Q12            |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(c)(7) | §ORO.CC.200(c) Q13            |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(d)    | §ORO.CC.200(c) Q14            |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(e)    | §ORO.CC.200(c) Q15            |
| <b>AMC</b> AMC1 ORO.CC.200(c) §(f)    | §ORO.CC.200(c) Q16            |
| <b>AMC</b> AMC1 ORO.CC.200(d)         | §ORO.CC.200(d) Q1             |
| <b>AMC</b> AMC1 ORO.CC.200(e) §(a)    | §ORO.CC.200(e) Q1             |
| <b>AMC</b> AMC1 ORO.CC.200(e) §(b)(1) | §ORO.CC.200(e) Q2             |
| <b>AMC</b> AMC1 ORO.CC.200(e) §(b)(2) | §ORO.CC.200(e) Q3             |
| <b>AMC</b> AMC2 ORO.CC.200(e)         | §ORO.CC.200(e) Q1             |
| <b>GM</b> GM1 ORO.CC.200(e) §(a)(1)   | §ORO.CC.200(e) Q1             |
| <b>GM</b> GM1 ORO.CC.200(e) §(a)(2)   | §ORO.CC.200(e) Q2             |
| <b>GM</b> GM1 ORO.CC.200(e) §(b)      | §ORO.CC.200(e) Q3             |
| <b>GM</b> GM1 ORO.CC.200(e) §(c)      | §ORO.CC.200(e) Q4             |
| <b>GM</b> GM1 ORO.CC.200(e) §(d)      | §ORO.CC.200(e) Q5             |
| <b>GM</b> GM2 ORO.CC.200(e)           | — <i>informational only</i> — |

## §ORO.CC.205

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.205(a)    | §ORO.CC.205 Q1              |
| <b>IR</b> IR §ORO.CC.205(b)(1) | §ORO.CC.205 Q2              |
| <b>IR</b> IR §ORO.CC.205(b)(2) | §ORO.CC.205 Q3              |
| <b>IR</b> IR §ORO.CC.205(b)(3) | §ORO.CC.205 Q4              |
| <b>IR</b> IR §ORO.CC.205(c)(1) | §ORO.CC.205 Q5              |
| <b>IR</b> IR §ORO.CC.205(c)(2) | §ORO.CC.205 Q6              |
| <b>IR</b> IR §ORO.CC.205(c)(3) | §ORO.CC.205 Q7              |
| <b>IR</b> IR §ORO.CC.205(c)(4) | §ORO.CC.205 Q8              |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.CC.205(d)(1)             | §ORO.CC.205 Q9              |
| <b>IR</b> IR §ORO.CC.205(d)(2)             | §ORO.CC.205 Q10             |
| <b>IR</b> IR §ORO.CC.205(d)(3)             | §ORO.CC.205 Q11             |
| <b>IR</b> IR §ORO.CC.205(d)(4)             | §ORO.CC.205 Q12             |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(a)(1)   | §ORO.CC.205(c)(1) Q1        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(a)(2)   | §ORO.CC.205(c)(1) Q2        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(a)(3)   | §ORO.CC.205(c)(1) Q3        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(a)(4)   | §ORO.CC.205(c)(1) Q4        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(a)(5)   | §ORO.CC.205(c)(1) Q5        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(a)(6)   | §ORO.CC.205(c)(1) Q6        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(b)(1)   | §ORO.CC.205(c)(1) Q7        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(b)(2)   | §ORO.CC.205(c)(1) Q8        |
| <b>AMC</b> AMC1 ORO.CC.205(c)(1) §(b)(3)   | §ORO.CC.205(c)(1) Q9        |
| <b>AMC</b> AMC1 ORO.CC.205(d) §(a)         | §ORO.CC.205(d) Q1           |
| <b>AMC</b> AMC1 ORO.CC.205(d) §(b)         | §ORO.CC.205(d) Q2           |
| <b>AMC</b> AMC1 ORO.CC.205(d) §(c)         | §ORO.CC.205(d) Q3           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(1)(i)   | §ORO.CC.205(d) Q1           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(1)(ii)  | §ORO.CC.205(d) Q2           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(1)(iii) | §ORO.CC.205(d) Q3           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(i)   | §ORO.CC.205(d) Q4           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(ii)  | §ORO.CC.205(d) Q5           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(iii) | §ORO.CC.205(d) Q6           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(iv)  | §ORO.CC.205(d) Q7           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(v)   | §ORO.CC.205(d) Q8           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(vi)  | §ORO.CC.205(d) Q9           |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(a)(2)(vii) | §ORO.CC.205(d) Q10          |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(c)(1)      | §ORO.CC.205(d) Q11          |
| <b>AMC</b> AMC2 ORO.CC.205(d) §(c)(2)      | §ORO.CC.205(d) Q12          |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| <b>GM</b> GM1 ORO.CC.205(a)         | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.CC.205(b)(2) §(a) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.CC.205(b)(2) §(b) | — <i>informational only</i> — |

## §ORO.CC.210

| REGULATION HOOK             | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.210(a) | §ORO.CC.210 Q1              |
| <b>IR</b> IR §ORO.CC.210(b) | §ORO.CC.210 Q2              |
| <b>IR</b> IR §ORO.CC.210(c) | §ORO.CC.210 Q3              |
| <b>IR</b> IR §ORO.CC.210(d) | §ORO.CC.210 Q4              |
| <b>GM</b> GM1 ORO.CC.210(d) | §ORO.CC.210(d) Q1           |

## §ORO.CC.215

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.215(a)    | §ORO.CC.215 Q1              |
| <b>IR</b> IR §ORO.CC.215(b)(1) | §ORO.CC.215 Q2              |
| <b>IR</b> IR §ORO.CC.215(b)(2) | §ORO.CC.215 Q3              |
| <b>GM</b> GM1 ORO.CC.215(b)(2) | §ORO.CC.215(b)(2) Q1        |

## §ORO.CC.250

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.250(a)(1)        | §ORO.CC.250 Q1              |
| <b>IR</b> IR §ORO.CC.250(a)(2)        | §ORO.CC.250 Q2              |
| <b>IR</b> IR §ORO.CC.250(b)(1)        | §ORO.CC.250 Q3              |
| <b>IR</b> IR §ORO.CC.250(b)(2)(i)     | §ORO.CC.250 Q4              |
| <b>IR</b> IR §ORO.CC.250(b)(2)(ii)    | §ORO.CC.250 Q5              |
| <b>IR</b> IR §ORO.CC.250(b)(2)(iii)   | §ORO.CC.250 Q6              |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(1) | §ORO.CC.250(b) Q1           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(2) | §ORO.CC.250(b) Q2           |

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(i)    | §ORO.CC.250(b) Q3           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(ii)   | §ORO.CC.250(b) Q4           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(iii)  | §ORO.CC.250(b) Q5           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(iv)   | §ORO.CC.250(b) Q6           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(ix)   | §ORO.CC.250(b) Q11          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(v)    | §ORO.CC.250(b) Q7           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(vi)   | §ORO.CC.250(b) Q8           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(vii)  | §ORO.CC.250(b) Q9           |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(a)(3)(viii) | §ORO.CC.250(b) Q10          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(b)(1)       | §ORO.CC.250(b) Q12          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(b)(2)       | §ORO.CC.250(b) Q13          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(b)(3)       | §ORO.CC.250(b) Q14          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(b)(4)       | §ORO.CC.250(b) Q15          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(c)(1)       | §ORO.CC.250(b) Q16          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(c)(2)       | §ORO.CC.250(b) Q17          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(c)(3)       | §ORO.CC.250(b) Q18          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(c)(4)       | §ORO.CC.250(b) Q19          |
| <b>AMC</b> AMC1 ORO.CC.250(b) §(c)(5)       | §ORO.CC.250(b) Q20          |
| <b>GM</b> GM1 ORO.CC.250                    | §ORO.CC.250 Q1              |

## §ORO.CC.255

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.255(a)    | §ORO.CC.255 Q1              |
| <b>IR</b> IR §ORO.CC.255(b)(1) | §ORO.CC.255 Q2              |
| <b>IR</b> IR §ORO.CC.255(b)(2) | §ORO.CC.255 Q3              |
| <b>IR</b> IR §ORO.CC.255(b)(3) | §ORO.CC.255 Q4              |
| <b>IR</b> IR §ORO.CC.255(c)(1) | §ORO.CC.255 Q5              |
| <b>IR</b> IR §ORO.CC.255(c)(2) | §ORO.CC.255 Q6              |

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.CC.255(c)(3) | §ORO.CC.255 Q7              |
| <b>IR</b> IR §ORO.CC.255(c)(4) | §ORO.CC.255 Q8              |
| <b>IR</b> IR §ORO.CC.255(c)(5) | §ORO.CC.255 Q9              |
| <b>IR</b> IR §ORO.CC.255(c)(6) | §ORO.CC.255 Q10             |

## §ORO.DEC.100

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S)   |
|--------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.DEC.100(a)   | §ORO.DEC.100 Q1               |
| <b>IR</b> IR §ORO.DEC.100(b)   | §ORO.DEC.100 Q2               |
| <b>IR</b> IR §ORO.DEC.100(c)   | §ORO.DEC.100 Q3               |
| <b>IR</b> IR §ORO.DEC.100(d)   | §ORO.DEC.100 Q4               |
| <b>IR</b> IR §ORO.DEC.100(e)   | §ORO.DEC.100 Q5               |
| <b>AMC</b> AMC1 ORO.DEC.100(d) | §ORO.DEC.100(d) Q1            |
| <b>GM</b> GM1 ORO.DEC.100 §(a) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100 §(b) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100 §(c) | — <i>informational only</i> — |

## §ORO.DEC.100(a);

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>AMC</b> AMC1 ORO.DEC.100(a);(d)       | §ORO.DEC.100(a);(d) Q1        |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(a)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(b)(1) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(b)(2) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(b)(3) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(b)(4) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(b)(5) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.DEC.100(a);(d) §(b)(6) | — <i>informational only</i> — |

## §ORO.FC.005

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.005(a)    | §ORO.FC.005 Q1              |
| <b>IR</b> IR §ORO.FC.005(b)    | §ORO.FC.005 Q2              |
| <b>IR</b> IR §ORO.FC.005(b)(1) | §ORO.FC.005 Q3              |
| <b>IR</b> IR §ORO.FC.005(b)(2) | §ORO.FC.005 Q4              |
| <b>IR</b> IR §ORO.FC.005(c)    | §ORO.FC.005 Q5              |
| <b>IR</b> IR §ORO.FC.005(d)    | §ORO.FC.005 Q6              |
| <b>GM</b> GM1 ORO.FC.005       | §ORO.FC.005 Q1              |

## §ORO.FC.100

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.100(a)    | §ORO.FC.100 Q1              |
| <b>IR</b> IR §ORO.FC.100(b)    | §ORO.FC.100 Q2              |
| <b>IR</b> IR §ORO.FC.100(c)    | §ORO.FC.100 Q3              |
| <b>IR</b> IR §ORO.FC.100(d)    | §ORO.FC.100 Q4              |
| <b>IR</b> IR §ORO.FC.100(e)    | §ORO.FC.100 Q5              |
| <b>IR</b> IR §ORO.FC.100(e)(1) | §ORO.FC.100 Q6              |
| <b>IR</b> IR §ORO.FC.100(e)(2) | §ORO.FC.100 Q7              |
| <b>IR</b> IR §ORO.FC.100(f)(1) | §ORO.FC.100 Q8              |
| <b>IR</b> IR §ORO.FC.100(f)(2) | §ORO.FC.100 Q9              |
| <b>GM</b> GM1 ORO.FC.100(c)    | §ORO.FC.100(c) Q1           |

## §ORO.FC.105

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.105(a)    | §ORO.FC.105 Q1              |
| <b>IR</b> IR §ORO.FC.105(b)(1) | §ORO.FC.105 Q2              |
| <b>IR</b> IR §ORO.FC.105(b)(2) | §ORO.FC.105 Q3              |
| <b>IR</b> IR §ORO.FC.105(b)(3) | §ORO.FC.105 Q4              |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.FC.105(c)              | §ORO.FC.105 Q5              |
| <b>IR</b> IR §ORO.FC.105(c)(1)           | §ORO.FC.105 Q6              |
| <b>IR</b> IR §ORO.FC.105(c)(2)           | §ORO.FC.105 Q7              |
| <b>IR</b> IR §ORO.FC.105(d)              | §ORO.FC.105 Q8              |
| <b>AMC</b> AMC1 ORO.FC.105(b)(3) §(a)(1) | §ORO.FC.105(b)(3) Q1        |
| <b>AMC</b> AMC1 ORO.FC.105(b)(3) §(a)(2) | §ORO.FC.105(b)(3) Q2        |
| <b>AMC</b> AMC1 ORO.FC.105(b)(3) §(b)(1) | §ORO.FC.105(b)(3) Q3        |
| <b>AMC</b> AMC1 ORO.FC.105(b)(3) §(b)(2) | §ORO.FC.105(b)(3) Q4        |
| <b>AMC</b> AMC1 ORO.FC.105(c) §(a)(1)    | §ORO.FC.105(c) Q1           |
| <b>AMC</b> AMC1 ORO.FC.105(c) §(a)(2)    | §ORO.FC.105(c) Q2           |
| <b>AMC</b> AMC1 ORO.FC.105(c) §(b)(1)    | §ORO.FC.105(c) Q3           |
| <b>AMC</b> AMC1 ORO.FC.105(c) §(b)(2)    | §ORO.FC.105(c) Q4           |
| <b>AMC</b> AMC1 ORO.FC.105(c) §(b)(3)    | §ORO.FC.105(c) Q5           |
| <b>AMC</b> AMC1 ORO.FC.105(d) §(a)       | §ORO.FC.105(d) Q1           |
| <b>AMC</b> AMC1 ORO.FC.105(d) §(b)(1)    | §ORO.FC.105(d) Q2           |
| <b>AMC</b> AMC1 ORO.FC.105(d) §(b)(2)    | §ORO.FC.105(d) Q3           |
| <b>AMC</b> AMC1 ORO.FC.105(d) §(b)(3)    | §ORO.FC.105(d) Q4           |
| <b>AMC</b> AMC1 ORO.FC.105(d) §(b)(4)    | §ORO.FC.105(d) Q5           |
| <b>AMC</b> AMC1 ORO.FC.105(d) §(b)(5)    | §ORO.FC.105(d) Q6           |
| <b>AMC</b> AMC2 ORO.FC.105(c) §(a)       | §ORO.FC.105(c) Q1           |
| <b>AMC</b> AMC2 ORO.FC.105(c) §(b)(1)    | §ORO.FC.105(c) Q2           |
| <b>AMC</b> AMC2 ORO.FC.105(c) §(b)(2)    | §ORO.FC.105(c) Q3           |
| <b>AMC</b> AMC2 ORO.FC.105(c) §(b)(3)    | §ORO.FC.105(c) Q4           |
| <b>GM</b> GM1 ORO.FC.105(b)(2) §(a)      | §ORO.FC.105(b)(2) Q1        |
| <b>GM</b> GM1 ORO.FC.105(b)(2) §(b)      | §ORO.FC.105(b)(2) Q2        |
| <b>GM</b> GM1 ORO.FC.105(b)(2) §(c)      | §ORO.FC.105(b)(2) Q3        |
| <b>GM</b> GM1 ORO.FC.105(d)              | §ORO.FC.105(d) Q1           |
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(1)(i)   | §ORO.FC.105(c) Q1           |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(1)(ii)  | §ORO.FC.105(c) Q2           |
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(1)(iii) | §ORO.FC.105(c) Q3           |
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(1)(iv)  | §ORO.FC.105(c) Q4           |
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(1)(v)   | §ORO.FC.105(c) Q5           |
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(1)(vi)  | §ORO.FC.105(c) Q6           |
| <b>GM</b> GM1 ORO.FC.105(c) §(a)(2)      | §ORO.FC.105(c) Q7           |
| <b>GM</b> GM1 ORO.FC.105(c) §(b)(1)      | §ORO.FC.105(c) Q8           |
| <b>GM</b> GM1 ORO.FC.105(c) §(b)(2)      | §ORO.FC.105(c) Q9           |
| <b>GM</b> GM1 ORO.FC.105(c) §(c)         | §ORO.FC.105(c) Q10          |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(a)(1)   | §ORO.FC.105(b)(2) Q1        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(a)(2)   | §ORO.FC.105(b)(2) Q2        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(a)(3)   | §ORO.FC.105(b)(2) Q3        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(a)(4)   | §ORO.FC.105(b)(2) Q4        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(b)(1)   | §ORO.FC.105(b)(2) Q5        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(b)(2)   | §ORO.FC.105(b)(2) Q6        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(b)(3)   | §ORO.FC.105(b)(2) Q7        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(b)(4)   | §ORO.FC.105(b)(2) Q8        |
| <b>GM</b> GM2 ORO.FC.105(b)(2) §(c)      | §ORO.FC.105(b)(2) Q9        |

## §ORO.FC.105(b)(2);(c)

| REGULATION HOOK                                   | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(1)(i)   | §ORO.FC.105(b)(2);(c) Q1      |
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(1)(ii)  | §ORO.FC.105(b)(2);(c) Q2      |
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(1)(iii) | §ORO.FC.105(b)(2);(c) Q3      |
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(1)(iv)  | §ORO.FC.105(b)(2);(c) Q4      |
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(1)(v)   | §ORO.FC.105(b)(2);(c) Q5      |
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(2)      | §ORO.FC.105(b)(2);(c) Q6      |
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(a)(3)(i)   | — <i>informational only</i> — |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(3)(i)(A)   | §ORO.FC.105(b)(2);(c) Q7      |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(3)(i)(B)   | §ORO.FC.105(b)(2);(c) Q8      |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(3)(ii)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(3)(ii)(A)  | §ORO.FC.105(b)(2);(c) Q9      |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(3)(ii)(B)  | §ORO.FC.105(b)(2);(c) Q10     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(4)(i)      | §ORO.FC.105(b)(2);(c) Q11     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(4)(ii)     | §ORO.FC.105(b)(2);(c) Q12     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(a)(4)(iii)    | §ORO.FC.105(b)(2);(c) Q13     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(1)         | §ORO.FC.105(b)(2);(c) Q14     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(2)         | §ORO.FC.105(b)(2);(c) Q15     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(i)      | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(i)(A)   | §ORO.FC.105(b)(2);(c) Q16     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(i)(B)   | §ORO.FC.105(b)(2);(c) Q17     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(i)(C)   | §ORO.FC.105(b)(2);(c) Q18     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(ii)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(ii)(A)  | §ORO.FC.105(b)(2);(c) Q19     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(ii)(B)  | §ORO.FC.105(b)(2);(c) Q20     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(ii)(C)  | §ORO.FC.105(b)(2);(c) Q21     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(ii)(D)  | §ORO.FC.105(b)(2);(c) Q22     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(ii)(E)  | §ORO.FC.105(b)(2);(c) Q23     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(iii)    | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(iii)(A) | §ORO.FC.105(b)(2);(c) Q24     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(b)(3)(iii)(B) | §ORO.FC.105(b)(2);(c) Q25     |
| AMC AMC1 ORO.FC.105(b)(2);(c)                 | §ORO.FC.105(b)(2);(c) Q26     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(c)(1)         | §ORO.FC.105(b)(2);(c) Q27     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(c)(2)         | §ORO.FC.105(b)(2);(c) Q28     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(d)(1)         | §ORO.FC.105(b)(2);(c) Q29     |
| AMC AMC1 ORO.FC.105(b)(2);(c) §(d)(2)         | §ORO.FC.105(b)(2);(c) Q30     |

| REGULATION HOOK                                   | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.105(b)(2);(c) §(d)(3)      | §ORO.FC.105(b)(2);(c) Q31   |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(a)(1)(i)   | §ORO.FC.105(b)(2);(c) Q1    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(a)(1)(ii)  | §ORO.FC.105(b)(2);(c) Q2    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(a)(1)(iii) | §ORO.FC.105(b)(2);(c) Q3    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(a)(1)(iv)  | §ORO.FC.105(b)(2);(c) Q4    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(a)(1)(v)   | §ORO.FC.105(b)(2);(c) Q5    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(a)(2)      | §ORO.FC.105(b)(2);(c) Q6    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(b)(1)      | §ORO.FC.105(b)(2);(c) Q7    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(b)(2)      | §ORO.FC.105(b)(2);(c) Q8    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(b)(3)      | §ORO.FC.105(b)(2);(c) Q9    |
| <b>AMC</b> AMC2 ORO.FC.105(b)(2);(c) §(b)(4)      | §ORO.FC.105(b)(2);(c) Q10   |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(1)(i)   | §ORO.FC.105(b)(2);(c) Q1    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(1)(ii)  | §ORO.FC.105(b)(2);(c) Q2    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(1)(iii) | §ORO.FC.105(b)(2);(c) Q3    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(1)(iv)  | §ORO.FC.105(b)(2);(c) Q4    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(1)(v)   | §ORO.FC.105(b)(2);(c) Q5    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(2)      | §ORO.FC.105(b)(2);(c) Q6    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(3)(i)   | §ORO.FC.105(b)(2);(c) Q7    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(3)(ii)  | §ORO.FC.105(b)(2);(c) Q8    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(a)(4)      | §ORO.FC.105(b)(2);(c) Q9    |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(b)(1)      | §ORO.FC.105(b)(2);(c) Q10   |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(b)(2)      | §ORO.FC.105(b)(2);(c) Q11   |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(b)(3)      | §ORO.FC.105(b)(2);(c) Q12   |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(b)(4)      | §ORO.FC.105(b)(2);(c) Q13   |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(c)(1)      | §ORO.FC.105(b)(2);(c) Q14   |
| <b>AMC</b> AMC3 ORO.FC.105(b)(2);(c) §(c)(2)      | §ORO.FC.105(b)(2);(c) Q15   |

## §ORO.FC.110

| REGULATION HOOK          | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.110 | §ORO.FC.110 Q1              |

## §ORO.FC.115

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>IR</b> IR §ORO.FC.115(a)               | §ORO.FC.115 Q1                |
| <b>IR</b> IR §ORO.FC.115(b)               | §ORO.FC.115 Q2                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(1)        | §ORO.FC.115 Q1                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(2)        | §ORO.FC.115 Q2                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(3)        | §ORO.FC.115 Q3                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(4)(i)     | §ORO.FC.115 Q4                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(4)(ii)    | §ORO.FC.115 Q5                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(5)        | §ORO.FC.115 Q6                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(i)     | §ORO.FC.115 Q7                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(ii)    | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(ii)(A) | §ORO.FC.115 Q8                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(ii)(B) | §ORO.FC.115 Q9                |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(iii)   | §ORO.FC.115 Q10               |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(iv)    | §ORO.FC.115 Q11               |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(6)(v)     | §ORO.FC.115 Q12               |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(7)        | §ORO.FC.115 Q13               |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(8)(i)     | §ORO.FC.115 Q14               |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(8)(ii)    | §ORO.FC.115 Q15               |
| <b>AMC</b> AMC1 ORO.FC.115 §(a)(9)        | §ORO.FC.115 Q16               |
| <b>AMC</b> AMC1 ORO.FC.115 §(b)(1)        | §ORO.FC.115 Q17               |
| <b>AMC</b> AMC1 ORO.FC.115 §(b)(2)        | §ORO.FC.115 Q18               |
| <b>AMC</b> AMC1 ORO.FC.115 §(c)           | §ORO.FC.115 Q19               |
| <b>AMC</b> AMC1 ORO.FC.115 §(d)(1)        | §ORO.FC.115 Q20               |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S)   |
|------------------------------------|-------------------------------|
| AMC AMC1 ORO.FC.115 §(d)(2)        | §ORO.FC.115 Q21               |
| AMC AMC1 ORO.FC.115 §(e)           | §ORO.FC.115 Q22               |
| AMC AMC1 ORO.FC.115 §(f)(1)(i)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.115 §(f)(1)(i)(A)  | §ORO.FC.115 Q23               |
| AMC AMC1 ORO.FC.115 §(f)(1)(i)(B)  | §ORO.FC.115 Q24               |
| AMC AMC1 ORO.FC.115 §(f)(1)(ii)    | §ORO.FC.115 Q25               |
| AMC AMC1 ORO.FC.115 §(f)(1)(iii)   | §ORO.FC.115 Q26               |
| AMC AMC1 ORO.FC.115 §(f)(2)        | §ORO.FC.115 Q27               |
| AMC AMC1 ORO.FC.115 §(f)(3)(i)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.115 §(f)(3)(i)(A)  | §ORO.FC.115 Q28               |
| AMC AMC1 ORO.FC.115 §(f)(3)(i)(B)  | §ORO.FC.115 Q29               |
| AMC AMC1 ORO.FC.115 §(f)(3)(i)(C)  | §ORO.FC.115 Q30               |
| AMC AMC1 ORO.FC.115 §(f)(3)(i)(D)  | §ORO.FC.115 Q31               |
| AMC AMC1 ORO.FC.115 §(f)(3)(ii)    | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.115 §(f)(3)(ii)(A) | §ORO.FC.115 Q32               |
| AMC AMC1 ORO.FC.115 §(f)(3)(ii)(B) | §ORO.FC.115 Q33               |
| AMC AMC1 ORO.FC.115 §(f)(4)(i)     | §ORO.FC.115 Q34               |
| AMC AMC1 ORO.FC.115 §(f)(4)(ii)    | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.115 §(f)(4)(ii)(A) | §ORO.FC.115 Q35               |
| AMC AMC1 ORO.FC.115 §(f)(4)(ii)(B) | §ORO.FC.115 Q36               |
| AMC AMC1 ORO.FC.115 §(f)(4)(ii)(C) | §ORO.FC.115 Q37               |
| AMC AMC1 ORO.FC.115 §(f)(5)(i)     | §ORO.FC.115 Q38               |
| AMC AMC1 ORO.FC.115 §(f)(5)(ii)    | §ORO.FC.115 Q39               |
| AMC AMC1 ORO.FC.115 §(f)(5)(iii)   | §ORO.FC.115 Q40               |
| AMC AMC1 ORO.FC.115 §(f)(6)        | §ORO.FC.115 Q41               |
| AMC AMC1 ORO.FC.115 §(f)(7)(i)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.115 §(f)(7)(i)(A)  | §ORO.FC.115 Q42               |
| AMC AMC1 ORO.FC.115 §(f)(7)(i)(B)  | §ORO.FC.115 Q43               |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.115 §(f)(7)(ii)  | §ORO.FC.115 Q44             |
| <b>AMC</b> AMC1 ORO.FC.115 §(g)(1)      | §ORO.FC.115 Q45             |
| <b>AMC</b> AMC1 ORO.FC.115 §(g)(2)      | §ORO.FC.115 Q46             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(1)      | §ORO.FC.115 Q47             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(2)      | §ORO.FC.115 Q48             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(3)(i)   | §ORO.FC.115 Q49             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(3)(ii)  | §ORO.FC.115 Q50             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(3)(iii) | §ORO.FC.115 Q51             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(4)      | §ORO.FC.115 Q52             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(5)(i)   | §ORO.FC.115 Q53             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(5)(ii)  | §ORO.FC.115 Q54             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(5)(iii) | §ORO.FC.115 Q55             |
| <b>AMC</b> AMC1 ORO.FC.115 §(h)(6)      | §ORO.FC.115 Q56             |
| <b>AMC</b> AMC2 ORO.FC.115 §(a)         | §ORO.FC.115 Q1              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(1)      | §ORO.FC.115 Q2              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(2)(i)   | §ORO.FC.115 Q3              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(2)(ii)  | §ORO.FC.115 Q4              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(2)(iii) | §ORO.FC.115 Q5              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(2)(iv)  | §ORO.FC.115 Q6              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(2)(v)   | §ORO.FC.115 Q7              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(2)(vi)  | §ORO.FC.115 Q8              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(3)      | §ORO.FC.115 Q9              |
| <b>AMC</b> AMC2 ORO.FC.115 §(b)(4)      | §ORO.FC.115 Q10             |
| <b>GM</b> GM1 ORO.FC.115 §(a)           | §ORO.FC.115 Q1              |
| <b>GM</b> GM1 ORO.FC.115 §(b)           | §ORO.FC.115 Q2              |
| <b>GM</b> GM2 ORO.FC.115 §(a)(1)(i)     | §ORO.FC.115 Q1              |
| <b>GM</b> GM2 ORO.FC.115 §(a)(1)(ii)    | §ORO.FC.115 Q2              |
| <b>GM</b> GM2 ORO.FC.115 §(a)(2)(i)     | §ORO.FC.115 Q3              |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S)   |
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| <b>GM</b> GM2 ORO.FC.115 §(a)(2)(ii)   | §ORO.FC.115 Q4                |
| <b>GM</b> GM2 ORO.FC.115 §(b)(1)       | §ORO.FC.115 Q5                |
| <b>GM</b> GM2 ORO.FC.115 §(b)(2)       | §ORO.FC.115 Q6                |
| <b>GM</b> GM2 ORO.FC.115 §(b)(3)       | §ORO.FC.115 Q7                |
| <b>GM</b> GM3 ORO.FC.115 §(a)(1)(i)    | §ORO.FC.115 Q1                |
| <b>GM</b> GM3 ORO.FC.115 §(a)(1)(ii)   | §ORO.FC.115 Q2                |
| <b>GM</b> GM3 ORO.FC.115 §(a)(2)       | §ORO.FC.115 Q3                |
| <b>GM</b> GM3 ORO.FC.115 §(a)(3)(i)    | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.FC.115 §(a)(3)(i)(A) | §ORO.FC.115 Q4                |
| <b>GM</b> GM3 ORO.FC.115 §(a)(3)(i)(B) | §ORO.FC.115 Q5                |
| <b>GM</b> GM3 ORO.FC.115 §(a)(3)(ii)   | §ORO.FC.115 Q6                |
| <b>GM</b> GM3 ORO.FC.115 §(b)          | §ORO.FC.115 Q7                |
| <b>GM</b> GM4 ORO.FC.115               | §ORO.FC.115 Q1                |
| <b>GM</b> GM5 ORO.FC.115 §(a)(1)       | §ORO.FC.115 Q1                |
| <b>GM</b> GM5 ORO.FC.115 §(a)(2)       | §ORO.FC.115 Q2                |
| <b>GM</b> GM5 ORO.FC.115 §(a)(3)       | §ORO.FC.115 Q3                |
| <b>GM</b> GM5 ORO.FC.115 §(a)(4)       | §ORO.FC.115 Q4                |
| <b>GM</b> GM5 ORO.FC.115 §(b)          | §ORO.FC.115 Q5                |
| <b>GM</b> GM5 ORO.FC.115 §(c)(1)(i)    | §ORO.FC.115 Q6                |
| <b>GM</b> GM5 ORO.FC.115 §(c)(1)(ii)   | §ORO.FC.115 Q7                |
| <b>GM</b> GM5 ORO.FC.115 §(c)(1)(iii)  | §ORO.FC.115 Q8                |
| <b>GM</b> GM5 ORO.FC.115 §(c)(1)(iv)   | §ORO.FC.115 Q9                |
| <b>GM</b> GM5 ORO.FC.115 §(c)(2)(i)    | §ORO.FC.115 Q10               |
| <b>GM</b> GM5 ORO.FC.115 §(c)(2)(ii)   | §ORO.FC.115 Q11               |
| <b>GM</b> GM6 ORO.FC.115 §(a)(1)       | §ORO.FC.115 Q1                |
| <b>GM</b> GM6 ORO.FC.115 §(a)(2)       | §ORO.FC.115 Q2                |
| <b>GM</b> GM6 ORO.FC.115 §(a)(3)       | §ORO.FC.115 Q3                |
| <b>GM</b> GM6 ORO.FC.115 §(a)(4)       | §ORO.FC.115 Q4                |

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>GM</b> GM6 ORO.FC.115 §(b)    | §ORO.FC.115 Q5              |
| <b>GM</b> GM7 ORO.FC.115 §(a)    | §ORO.FC.115 Q1              |
| <b>GM</b> GM7 ORO.FC.115 §(b)    | §ORO.FC.115 Q2              |
| <b>GM</b> GM7 ORO.FC.115 §(c)    | §ORO.FC.115 Q3              |
| <b>GM</b> GM8 ORO.FC.115 §(a)(1) | §ORO.FC.115 Q1              |
| <b>GM</b> GM8 ORO.FC.115 §(a)(2) | §ORO.FC.115 Q2              |
| <b>GM</b> GM8 ORO.FC.115 §(b)    | §ORO.FC.115 Q3              |
| <b>GM</b> GM8 ORO.FC.115 §(c)    | §ORO.FC.115 Q4              |
| <b>GM</b> GM8 ORO.FC.115 §(d)    | §ORO.FC.115 Q5              |

## §ORO.FC.120

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>IR</b> IR §ORO.FC.120(a)(1)           | §ORO.FC.120 Q1                |
| <b>IR</b> IR §ORO.FC.120(a)(2)           | §ORO.FC.120 Q2                |
| <b>IR</b> IR §ORO.FC.120(b)              | §ORO.FC.120 Q3                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(i)    | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(i)(A) | §ORO.FC.120 Q1                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(i)(B) | §ORO.FC.120 Q2                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(i)(C) | §ORO.FC.120 Q3                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(i)(D) | §ORO.FC.120 Q4                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(ii)   | §ORO.FC.120 Q5                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(iii)  | §ORO.FC.120 Q6                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(1)(iv)   | §ORO.FC.120 Q7                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(2)       | §ORO.FC.120 Q8                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(3)(i)    | §ORO.FC.120 Q9                |
| <b>AMC</b> AMC1 ORO.FC.120 §(a)(3)(ii)   | §ORO.FC.120 Q10               |
| <b>AMC</b> AMC1 ORO.FC.120 §(b)(1)       | §ORO.FC.120 Q11               |
| <b>AMC</b> AMC1 ORO.FC.120 §(b)(2)       | §ORO.FC.120 Q12               |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.120 §(b)(3) | §ORO.FC.120 Q13             |
| <b>AMC</b> AMC2 ORO.FC.120 §(a)    | §ORO.FC.120 Q1              |
| <b>AMC</b> AMC2 ORO.FC.120 §(b)    | §ORO.FC.120 Q2              |
| <b>AMC</b> AMC3 ORO.FC.120 §(a)(1) | §ORO.FC.120 Q1              |
| <b>AMC</b> AMC3 ORO.FC.120 §(a)(2) | §ORO.FC.120 Q2              |
| <b>AMC</b> AMC3 ORO.FC.120 §(a)(3) | §ORO.FC.120 Q3              |
| <b>AMC</b> AMC3 ORO.FC.120 §(a)(4) | §ORO.FC.120 Q4              |
| <b>AMC</b> AMC3 ORO.FC.120 §(b)(1) | §ORO.FC.120 Q5              |
| <b>AMC</b> AMC3 ORO.FC.120 §(b)(2) | §ORO.FC.120 Q6              |
| <b>AMC</b> AMC3 ORO.FC.120 §(b)(3) | §ORO.FC.120 Q7              |
| <b>AMC</b> AMC3 ORO.FC.120 §(b)(4) | §ORO.FC.120 Q8              |
| <b>AMC</b> AMC3 ORO.FC.120 §(c)    | §ORO.FC.120 Q9              |
| <b>AMC</b> AMC3 ORO.FC.120 §(d)(1) | §ORO.FC.120 Q10             |
| <b>AMC</b> AMC3 ORO.FC.120 §(d)(2) | §ORO.FC.120 Q11             |
| <b>AMC</b> AMC3 ORO.FC.120 §(e)    | §ORO.FC.120 Q12             |
| <b>AMC</b> AMC3 ORO.FC.120 §(f)(1) | §ORO.FC.120 Q13             |
| <b>AMC</b> AMC3 ORO.FC.120 §(f)(2) | §ORO.FC.120 Q14             |
| <b>AMC</b> AMC3 ORO.FC.120 §(f)(3) | §ORO.FC.120 Q15             |
| <b>AMC</b> AMC3 ORO.FC.120 §(f)(4) | §ORO.FC.120 Q16             |
| <b>AMC</b> AMC3 ORO.FC.120 §(f)(5) | §ORO.FC.120 Q17             |
| <b>GM</b> GM1 ORO.FC.120           | §ORO.FC.120 Q1              |

## §ORO.FC.120(joint130)

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.120;130 §(a) | §ORO.FC.120(joint130) Q1    |
| <b>AMC</b> AMC1 ORO.FC.120;130 §(b) | §ORO.FC.120(joint130) Q2    |

## §ORO.FC.125

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.125(a)        | §ORO.FC.125 Q1              |
| <b>IR</b> IR §ORO.FC.125(b)        | §ORO.FC.125 Q2              |
| <b>IR</b> IR §ORO.FC.125(c)        | §ORO.FC.125 Q3              |
| <b>AMC</b> AMC1 ORO.FC.125 §(a)(1) | §ORO.FC.125 Q1              |
| <b>AMC</b> AMC1 ORO.FC.125 §(a)(2) | §ORO.FC.125 Q2              |
| <b>AMC</b> AMC1 ORO.FC.125 §(a)(3) | §ORO.FC.125 Q3              |
| <b>AMC</b> AMC1 ORO.FC.125 §(b)    | §ORO.FC.125 Q4              |
| <b>AMC</b> AMC1 ORO.FC.125(b)      | §ORO.FC.125(b) Q1           |
| <b>AMC</b> AMC2 ORO.FC.125         | §ORO.FC.125 Q1              |
| <b>GM</b> GM1 ORO.FC.125           | — informational only —      |
| <b>GM</b> GM1 ORO.FC.125(b)        | — informational only —      |
| <b>GM</b> GM2 ORO.FC.125(b)        | §ORO.FC.125(b) Q1           |

## §ORO.FC.130

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.130(a)               | §ORO.FC.130 Q1              |
| <b>IR</b> IR §ORO.FC.130(b)               | §ORO.FC.130 Q2              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(1)(i)     | §ORO.FC.130 Q1              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(1)(ii)    | §ORO.FC.130 Q2              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(1)(iii)   | §ORO.FC.130 Q3              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(1)(iv)    | §ORO.FC.130 Q4              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(i)     | §ORO.FC.130 Q5              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(ii)    | — informational only —      |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(ii)(A) | §ORO.FC.130 Q6              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(ii)(B) | §ORO.FC.130 Q7              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(ii)(C) | §ORO.FC.130 Q8              |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(ii)(D) | §ORO.FC.130 Q9              |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(2)(ii)(E) | §ORO.FC.130 Q10               |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(3)        | §ORO.FC.130 Q11               |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(4)(i)     | §ORO.FC.130 Q12               |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(4)(ii)    | §ORO.FC.130 Q13               |
| <b>AMC</b> AMC1 ORO.FC.130 §(a)(4)(iii)   | §ORO.FC.130 Q14               |
| <b>AMC</b> AMC1 ORO.FC.130 §(b)(1)        | §ORO.FC.130 Q15               |
| <b>AMC</b> AMC1 ORO.FC.130 §(b)(2)        | §ORO.FC.130 Q16               |
| <b>AMC</b> AMC1 ORO.FC.130(a) §(a)        | §ORO.FC.130(a) Q1             |
| <b>AMC</b> AMC1 ORO.FC.130(a) §(b)        | §ORO.FC.130(a) Q2             |
| <b>AMC</b> AMC1 ORO.FC.130(a) §(c)        | §ORO.FC.130(a) Q3             |
| <b>GM</b> GM1 ORO.FC.130 §(a)             | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.FC.130 §(b)             | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.FC.130 §(c)             | — <i>informational only</i> — |

## §ORO.FC.135

| REGULATION HOOK            | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.135   | §ORO.FC.135 Q1              |
| <b>AMC</b> AMC1 ORO.FC.135 | §ORO.FC.135 Q1              |

## §ORO.FC.140

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.140(a)           | §ORO.FC.140 Q1              |
| <b>IR</b> IR §ORO.FC.140(b)           | §ORO.FC.140 Q2              |
| <b>IR</b> IR §ORO.FC.140(b)(1)        | §ORO.FC.140 Q3              |
| <b>IR</b> IR §ORO.FC.140(b)(2)        | §ORO.FC.140 Q4              |
| <b>IR</b> IR §ORO.FC.140(c)           | §ORO.FC.140 Q5              |
| <b>IR</b> IR §ORO.FC.140(d)           | §ORO.FC.140 Q6              |
| <b>IR</b> IR §ORO.FC.140(e)           | §ORO.FC.140 Q7              |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(a)(1) | §ORO.FC.140(a) Q1           |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| AMC AMC1 ORO.FC.140(a) §(a)(2)      | §ORO.FC.140(a) Q2           |
| AMC AMC1 ORO.FC.140(a) §(a)(3)      | §ORO.FC.140(a) Q3           |
| AMC AMC1 ORO.FC.140(a) §(a)(4)      | §ORO.FC.140(a) Q4           |
| AMC AMC1 ORO.FC.140(a) §(a)(5)      | §ORO.FC.140(a) Q5           |
| AMC AMC1 ORO.FC.140(a) §(a)(6)      | §ORO.FC.140(a) Q6           |
| AMC AMC1 ORO.FC.140(a) §(a)(7)      | §ORO.FC.140(a) Q7           |
| AMC AMC1 ORO.FC.140(a) §(b)(1)      | §ORO.FC.140(a) Q8           |
| AMC AMC1 ORO.FC.140(a) §(b)(2)      | §ORO.FC.140(a) Q9           |
| AMC AMC1 ORO.FC.140(a) §(b)(3)      | §ORO.FC.140(a) Q10          |
| AMC AMC1 ORO.FC.140(a) §(b)(4)(i)   | §ORO.FC.140(a) Q11          |
| AMC AMC1 ORO.FC.140(a) §(b)(4)(ii)  | §ORO.FC.140(a) Q12          |
| AMC AMC1 ORO.FC.140(a) §(b)(4)(iii) | §ORO.FC.140(a) Q13          |
| AMC AMC1 ORO.FC.140(a) §(c)(1)(i)   | §ORO.FC.140(a) Q14          |
| AMC AMC1 ORO.FC.140(a) §(c)(1)(ii)  | §ORO.FC.140(a) Q15          |
| AMC AMC1 ORO.FC.140(a) §(c)(1)(iii) | §ORO.FC.140(a) Q16          |
| AMC AMC1 ORO.FC.140(a) §(c)(2)      | §ORO.FC.140(a) Q17          |
| AMC AMC1 ORO.FC.140(a) §(c)(3)      | §ORO.FC.140(a) Q18          |
| AMC AMC1 ORO.FC.140(a) §(c)(4)(i)   | §ORO.FC.140(a) Q19          |
| AMC AMC1 ORO.FC.140(a) §(c)(4)(ii)  | §ORO.FC.140(a) Q20          |
| AMC AMC1 ORO.FC.140(a) §(c)(4)(iii) | §ORO.FC.140(a) Q21          |
| AMC AMC1 ORO.FC.140(a) §(c)(4)(iv)  | §ORO.FC.140(a) Q22          |
| AMC AMC1 ORO.FC.140(a) §(c)(4)(v)   | §ORO.FC.140(a) Q23          |
| AMC AMC1 ORO.FC.140(a) §(d)(1)      | §ORO.FC.140(a) Q24          |
| AMC AMC1 ORO.FC.140(a) §(d)(2)      | §ORO.FC.140(a) Q25          |
| AMC AMC1 ORO.FC.140(a) §(d)(3)(i)   | §ORO.FC.140(a) Q26          |
| AMC AMC1 ORO.FC.140(a) §(d)(3)(ii)  | §ORO.FC.140(a) Q27          |
| AMC AMC1 ORO.FC.140(a) §(d)(3)(iii) | §ORO.FC.140(a) Q28          |
| AMC AMC1 ORO.FC.140(a) §(d)(3)(iv)  | §ORO.FC.140(a) Q29          |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(3)(v)   | §ORO.FC.140(a) Q30          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(4)(i)   | §ORO.FC.140(a) Q31          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(4)(ii)  | §ORO.FC.140(a) Q32          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(4)(iii) | §ORO.FC.140(a) Q33          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(4)(iv)  | §ORO.FC.140(a) Q34          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(4)(v)   | §ORO.FC.140(a) Q35          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(5)(i)   | §ORO.FC.140(a) Q36          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(5)(ii)  | §ORO.FC.140(a) Q37          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(5)(iii) | §ORO.FC.140(a) Q38          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(5)(iv)  | §ORO.FC.140(a) Q39          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(5)(v)   | §ORO.FC.140(a) Q40          |
| <b>AMC</b> AMC1 ORO.FC.140(a) §(d)(6)      | §ORO.FC.140(a) Q41          |
| <b>AMC</b> AMC1 ORO.FC.140(b)              | §ORO.FC.140(b) Q1           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(a)(1)      | §ORO.FC.140(d) Q1           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(a)(2)      | §ORO.FC.140(d) Q2           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(a)(3)      | §ORO.FC.140(d) Q3           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(a)(4)      | §ORO.FC.140(d) Q4           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(a)(5)      | §ORO.FC.140(d) Q5           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(b)         | §ORO.FC.140(d) Q6           |
| <b>AMC</b> AMC1 ORO.FC.140(d) §(c)         | §ORO.FC.140(d) Q7           |
| <b>GM</b> GM1 ORO.FC.140 §(a)              | §ORO.FC.140 Q1              |
| <b>GM</b> GM1 ORO.FC.140 §(b)              | §ORO.FC.140 Q2              |
| <b>GM</b> GM1 ORO.FC.140 §(c)              | §ORO.FC.140 Q3              |
| <b>GM</b> GM1 ORO.FC.140(a)                | §ORO.FC.140(a) Q1           |

## §ORO.FC.145

| REGULATION HOOK             | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.145(a) | §ORO.FC.145 Q1              |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.145(b)           | §ORO.FC.145 Q2              |
| <b>IR</b> IR §ORO.FC.145(c)           | §ORO.FC.145 Q3              |
| <b>IR</b> IR §ORO.FC.145(d)           | §ORO.FC.145 Q4              |
| <b>IR</b> IR §ORO.FC.145(e)           | §ORO.FC.145 Q5              |
| <b>IR</b> IR §ORO.FC.145(f)           | §ORO.FC.145 Q6              |
| <b>IR</b> IR §ORO.FC.145(g)           | §ORO.FC.145 Q7              |
| <b>AMC</b> AMC1 ORO.FC.145 §(a)       | §ORO.FC.145 Q1              |
| <b>AMC</b> AMC1 ORO.FC.145 §(b)(1)    | §ORO.FC.145 Q2              |
| <b>AMC</b> AMC1 ORO.FC.145 §(b)(2)    | §ORO.FC.145 Q3              |
| <b>AMC</b> AMC1 ORO.FC.145 §(b)(3)    | §ORO.FC.145 Q4              |
| <b>AMC</b> AMC1 ORO.FC.145 §(b)(4)    | §ORO.FC.145 Q5              |
| <b>AMC</b> AMC1 ORO.FC.145 §(c)       | §ORO.FC.145 Q6              |
| <b>AMC</b> AMC1 ORO.FC.145 §(d)       | §ORO.FC.145 Q7              |
| <b>AMC</b> AMC1 ORO.FC.145 §(e)       | §ORO.FC.145 Q8              |
| <b>AMC</b> AMC1 ORO.FC.145 §(f)       | §ORO.FC.145 Q9              |
| <b>AMC</b> AMC1 ORO.FC.145 §(g)       | §ORO.FC.145 Q10             |
| <b>AMC</b> AMC1 ORO.FC.145 §(h)       | §ORO.FC.145 Q11             |
| <b>AMC</b> AMC1 ORO.FC.145(a) §(a)(1) | §ORO.FC.145(a) Q1           |
| <b>AMC</b> AMC1 ORO.FC.145(a) §(a)(2) | §ORO.FC.145(a) Q2           |
| <b>AMC</b> AMC1 ORO.FC.145(a) §(a)(3) | §ORO.FC.145(a) Q3           |
| <b>AMC</b> AMC1 ORO.FC.145(a) §(a)(4) | §ORO.FC.145(a) Q4           |
| <b>AMC</b> AMC1 ORO.FC.145(a) §(a)(5) | §ORO.FC.145(a) Q5           |
| <b>AMC</b> AMC1 ORO.FC.145(a) §(b)    | §ORO.FC.145(a) Q6           |
| <b>AMC</b> AMC1 ORO.FC.145(b)         | §ORO.FC.145(b) Q1           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(a)(1) | §ORO.FC.145(d) Q1           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(a)(2) | §ORO.FC.145(d) Q2           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(a)(3) | §ORO.FC.145(d) Q3           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(a)(4) | §ORO.FC.145(d) Q4           |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.145(d) §(b)(1) | §ORO.FC.145(d) Q5           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(b)(2) | §ORO.FC.145(d) Q6           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(b)(3) | §ORO.FC.145(d) Q7           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(c)(1) | §ORO.FC.145(d) Q8           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(c)(2) | §ORO.FC.145(d) Q9           |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(c)(3) | §ORO.FC.145(d) Q10          |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(d)(1) | §ORO.FC.145(d) Q11          |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(d)(2) | §ORO.FC.145(d) Q12          |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(d)(3) | §ORO.FC.145(d) Q13          |
| <b>AMC</b> AMC1 ORO.FC.145(d) §(d)(4) | §ORO.FC.145(d) Q14          |
| <b>AMC</b> AMC1 ORO.FC.145(g) §(a)    | §ORO.FC.145(g) Q1           |
| <b>AMC</b> AMC1 ORO.FC.145(g) §(b)    | §ORO.FC.145(g) Q2           |
| <b>AMC</b> AMC1 ORO.FC.145(g) §(c)    | §ORO.FC.145(g) Q3           |
| <b>AMC</b> AMC2 ORO.FC.145(d) §(a)    | §ORO.FC.145(d) Q1           |
| <b>AMC</b> AMC2 ORO.FC.145(d) §(b)(1) | §ORO.FC.145(d) Q2           |
| <b>AMC</b> AMC2 ORO.FC.145(d) §(b)(2) | §ORO.FC.145(d) Q3           |
| <b>GM</b> GM1 ORO.FC.145              | §ORO.FC.145 Q1              |
| <b>GM</b> GM1 ORO.FC.145(a)           | §ORO.FC.145(a) Q1           |
| <b>GM</b> GM1 ORO.FC.145(d) §(a)      | §ORO.FC.145(d) Q1           |
| <b>GM</b> GM1 ORO.FC.145(d) §(b)(1)   | §ORO.FC.145(d) Q2           |
| <b>GM</b> GM1 ORO.FC.145(d) §(b)(2)   | §ORO.FC.145(d) Q3           |
| <b>GM</b> GM1 ORO.FC.145(d) §(c)      | §ORO.FC.145(d) Q4           |

## §ORO.FC.146

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.146(a)    | §ORO.FC.146 Q1              |
| <b>IR</b> IR §ORO.FC.146(b)    | §ORO.FC.146 Q2              |
| <b>IR</b> IR §ORO.FC.146(c)(1) | §ORO.FC.146 Q3              |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.146(c)(2)        | §ORO.FC.146 Q4              |
| <b>IR</b> IR §ORO.FC.146(d)           | §ORO.FC.146 Q5              |
| <b>IR</b> IR §ORO.FC.146(e)           | §ORO.FC.146 Q6              |
| <b>IR</b> IR §ORO.FC.146(e)(1)        | §ORO.FC.146 Q7              |
| <b>IR</b> IR §ORO.FC.146(e)(2)        | §ORO.FC.146 Q8              |
| <b>IR</b> IR §ORO.FC.146(e)(3)        | §ORO.FC.146 Q9              |
| <b>IR</b> IR §ORO.FC.146(e)(4)        | §ORO.FC.146 Q10             |
| <b>IR</b> IR §ORO.FC.146(f)           | §ORO.FC.146 Q11             |
| <b>IR</b> IR §ORO.FC.146(f)(1)        | §ORO.FC.146 Q12             |
| <b>IR</b> IR §ORO.FC.146(f)(2)        | §ORO.FC.146 Q13             |
| <b>IR</b> IR §ORO.FC.146(g)           | §ORO.FC.146 Q14             |
| <b>IR</b> IR §ORO.FC.146(h)           | §ORO.FC.146 Q15             |
| <b>AMC</b> AMC1 ORO.FC.146 §(a)       | §ORO.FC.146 Q1              |
| <b>AMC</b> AMC1 ORO.FC.146 §(b)       | §ORO.FC.146 Q2              |
| <b>AMC</b> AMC1 ORO.FC.146 §(c)(1)    | §ORO.FC.146 Q3              |
| <b>AMC</b> AMC1 ORO.FC.146 §(c)(2)    | §ORO.FC.146 Q4              |
| <b>AMC</b> AMC1 ORO.FC.146 §(c)(3)    | §ORO.FC.146 Q5              |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(a)    | §ORO.FC.146(b) Q1           |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(b)    | §ORO.FC.146(b) Q2           |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(c)    | §ORO.FC.146(b) Q3           |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(d)(1) | §ORO.FC.146(b) Q4           |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(d)(2) | §ORO.FC.146(b) Q5           |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(d)(3) | §ORO.FC.146(b) Q6           |
| <b>AMC</b> AMC1 ORO.FC.146(b) §(e)    | §ORO.FC.146(b) Q7           |
| <b>AMC</b> AMC1 ORO.FC.146(c) §(a)(1) | §ORO.FC.146(c) Q1           |
| <b>AMC</b> AMC1 ORO.FC.146(c) §(a)(2) | §ORO.FC.146(c) Q2           |
| <b>AMC</b> AMC1 ORO.FC.146(c) §(b)    | §ORO.FC.146(c) Q3           |
| <b>AMC</b> AMC1 ORO.FC.146(c) §(c)(1) | §ORO.FC.146(c) Q4           |

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| AMC AMC1 ORO.FC.146(c) §(c)(10)  | §ORO.FC.146(c) Q13          |
| AMC AMC1 ORO.FC.146(c) §(c)(11)  | §ORO.FC.146(c) Q14          |
| AMC AMC1 ORO.FC.146(c) §(c)(2)   | §ORO.FC.146(c) Q5           |
| AMC AMC1 ORO.FC.146(c) §(c)(3)   | §ORO.FC.146(c) Q6           |
| AMC AMC1 ORO.FC.146(c) §(c)(4)   | §ORO.FC.146(c) Q7           |
| AMC AMC1 ORO.FC.146(c) §(c)(5)   | §ORO.FC.146(c) Q8           |
| AMC AMC1 ORO.FC.146(c) §(c)(6)   | §ORO.FC.146(c) Q9           |
| AMC AMC1 ORO.FC.146(c) §(c)(7)   | §ORO.FC.146(c) Q10          |
| AMC AMC1 ORO.FC.146(c) §(c)(8)   | §ORO.FC.146(c) Q11          |
| AMC AMC1 ORO.FC.146(c) §(c)(9)   | §ORO.FC.146(c) Q12          |
| AMC AMC1 ORO.FC.146(c) §(d)      | §ORO.FC.146(c) Q15          |
| AMC AMC1 ORO.FC.146(c) §(e)(1)   | §ORO.FC.146(c) Q16          |
| AMC AMC1 ORO.FC.146(c) §(e)(2)   | §ORO.FC.146(c) Q17          |
| AMC AMC1 ORO.FC.146(c) §(f)      | §ORO.FC.146(c) Q18          |
| AMC AMC1 ORO.FC.146(c) §(g)(1)   | §ORO.FC.146(c) Q19          |
| AMC AMC1 ORO.FC.146(c) §(g)(2)   | §ORO.FC.146(c) Q20          |
| AMC AMC1 ORO.FC.146(c) §(h)      | §ORO.FC.146(c) Q21          |
| AMC AMC2 ORO.FC.146 §(a)(1)      | §ORO.FC.146 Q1              |
| AMC AMC2 ORO.FC.146 §(a)(2)(i)   | §ORO.FC.146 Q2              |
| AMC AMC2 ORO.FC.146 §(a)(2)(ii)  | §ORO.FC.146 Q3              |
| AMC AMC2 ORO.FC.146 §(b)(1)(i)   | §ORO.FC.146 Q4              |
| AMC AMC2 ORO.FC.146 §(b)(1)(ii)  | §ORO.FC.146 Q5              |
| AMC AMC2 ORO.FC.146 §(b)(1)(iii) | §ORO.FC.146 Q6              |
| AMC AMC2 ORO.FC.146 §(b)(2)(i)   | §ORO.FC.146 Q7              |
| AMC AMC2 ORO.FC.146 §(b)(2)(ii)  | §ORO.FC.146 Q8              |
| AMC AMC2 ORO.FC.146 §(b)(2)(iii) | §ORO.FC.146 Q9              |
| AMC AMC2 ORO.FC.146 §(b)(3)(i)   | §ORO.FC.146 Q10             |
| AMC AMC2 ORO.FC.146 §(b)(3)(ii)  | §ORO.FC.146 Q11             |

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| AMC AMC2 ORO.FC.146 §(b)(4)      | §ORO.FC.146 Q12             |
| AMC AMC2 ORO.FC.146 §(b)(5)(i)   | §ORO.FC.146 Q13             |
| AMC AMC2 ORO.FC.146 §(b)(5)(ii)  | §ORO.FC.146 Q14             |
| AMC AMC2 ORO.FC.146 §(b)(5)(iii) | §ORO.FC.146 Q15             |
| AMC AMC2 ORO.FC.146 §(c)(1)      | §ORO.FC.146 Q16             |
| AMC AMC2 ORO.FC.146 §(c)(2)      | §ORO.FC.146 Q17             |
| AMC AMC2 ORO.FC.146 §(c)(3)(i)   | §ORO.FC.146 Q18             |
| AMC AMC2 ORO.FC.146 §(c)(3)(ii)  | §ORO.FC.146 Q19             |
| AMC AMC2 ORO.FC.146 §(c)(3)(iii) | §ORO.FC.146 Q20             |
| AMC AMC2 ORO.FC.146 §(c)(4)(i)   | §ORO.FC.146 Q21             |
| AMC AMC2 ORO.FC.146 §(c)(4)(ii)  | §ORO.FC.146 Q22             |
| AMC AMC2 ORO.FC.146 §(c)(4)(iii) | §ORO.FC.146 Q23             |
| AMC AMC2 ORO.FC.146 §(c)(4)(iv)  | §ORO.FC.146 Q24             |
| AMC AMC2 ORO.FC.146 §(c)(4)(v)   | §ORO.FC.146 Q25             |
| AMC AMC2 ORO.FC.146 §(c)(4)(vi)  | §ORO.FC.146 Q26             |
| AMC AMC2 ORO.FC.146 §(c)(5)      | §ORO.FC.146 Q27             |
| AMC AMC2 ORO.FC.146 §(c)(6)(i)   | §ORO.FC.146 Q28             |
| AMC AMC2 ORO.FC.146 §(c)(6)(ii)  | §ORO.FC.146 Q29             |
| AMC AMC2 ORO.FC.146 §(d)(1)(i)   | §ORO.FC.146 Q30             |
| AMC AMC2 ORO.FC.146 §(d)(1)(ii)  | §ORO.FC.146 Q31             |
| AMC AMC2 ORO.FC.146 §(d)(2)      | §ORO.FC.146 Q32             |
| AMC AMC2 ORO.FC.146 §(d)(3)      | §ORO.FC.146 Q33             |
| AMC AMC2 ORO.FC.146 §(e)(1)      | §ORO.FC.146 Q34             |
| AMC AMC2 ORO.FC.146 §(e)(2)      | §ORO.FC.146 Q35             |
| AMC AMC2 ORO.FC.146 §(e)(3)      | §ORO.FC.146 Q36             |
| AMC AMC2 ORO.FC.146 §(e)(4)      | §ORO.FC.146 Q37             |
| AMC AMC2 ORO.FC.146 §(e)(5)      | §ORO.FC.146 Q38             |
| AMC AMC2 ORO.FC.146 §(f)(1)      | §ORO.FC.146 Q39             |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>AMC</b> AMC2 ORO.FC.146 §(f)(2)    | §ORO.FC.146 Q40             |
| <b>AMC</b> AMC2 ORO.FC.146 §(f)(3)    | §ORO.FC.146 Q41             |
| <b>AMC</b> AMC2 ORO.FC.146 §(f)(4)    | §ORO.FC.146 Q42             |
| <b>AMC</b> AMC2 ORO.FC.146 §(g)       | §ORO.FC.146 Q43             |
| <b>AMC</b> AMC2 ORO.FC.146(c) §(a)    | §ORO.FC.146(c) Q1           |
| <b>AMC</b> AMC2 ORO.FC.146(c) §(b)(1) | §ORO.FC.146(c) Q2           |
| <b>AMC</b> AMC2 ORO.FC.146(c) §(b)(2) | §ORO.FC.146(c) Q3           |
| <b>AMC</b> AMC2 ORO.FC.146(c) §(c)    | §ORO.FC.146(c) Q4           |
| <b>GM</b> GM1 ORO.FC.146(c) §(a)      | §ORO.FC.146(c) Q1           |
| <b>GM</b> GM1 ORO.FC.146(c) §(b)      | §ORO.FC.146(c) Q2           |
| <b>GM</b> GM1 ORO.FC.146(c) §(c)      | §ORO.FC.146(c) Q3           |
| <b>GM</b> GM1 ORO.FC.146(c) §(d)(1)   | §ORO.FC.146(c) Q4           |
| <b>GM</b> GM1 ORO.FC.146(c) §(d)(2)   | §ORO.FC.146(c) Q5           |
| <b>GM</b> GM1 ORO.FC.146(c) §(e)      | §ORO.FC.146(c) Q6           |
| <b>GM</b> GM2 ORO.FC.146(c) §(a)      | §ORO.FC.146(c) Q1           |
| <b>GM</b> GM2 ORO.FC.146(c) §(b)(1)   | §ORO.FC.146(c) Q2           |
| <b>GM</b> GM2 ORO.FC.146(c) §(b)(2)   | §ORO.FC.146(c) Q3           |
| <b>GM</b> GM3 ORO.FC.146(c)           | §ORO.FC.146(c) Q1           |

## §ORO.FC.146(efg)

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(a)(1) | §ORO.FC.146(efg) Q1         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(a)(2) | §ORO.FC.146(efg) Q2         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(a)(3) | §ORO.FC.146(efg) Q3         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(b)(1) | §ORO.FC.146(efg) Q4         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(b)(2) | §ORO.FC.146(efg) Q5         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(b)(3) | §ORO.FC.146(efg) Q6         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(c)    | §ORO.FC.146(efg) Q7         |

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(d)        | §ORO.FC.146(efg) Q8         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(e)        | §ORO.FC.146(efg) Q9         |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(f)        | §ORO.FC.146(efg) Q10        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(g)        | §ORO.FC.146(efg) Q11        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(h)(1)     | §ORO.FC.146(efg) Q12        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(h)(2)     | §ORO.FC.146(efg) Q13        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(h)(3)     | §ORO.FC.146(efg) Q14        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(i)        | §ORO.FC.146(efg) Q15        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(j)(1)     | §ORO.FC.146(efg) Q16        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(j)(2)     | §ORO.FC.146(efg) Q17        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(j)(3)(i)  | §ORO.FC.146(efg) Q18        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(j)(3)(ii) | §ORO.FC.146(efg) Q19        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(j)(4)     | §ORO.FC.146(efg) Q20        |
| <b>AMC</b> AMC1 ORO.FC.146(efg) §(k)        | §ORO.FC.146(efg) Q21        |

## §ORO.FC.200

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.200(a)           | §ORO.FC.200 Q1              |
| <b>IR</b> IR §ORO.FC.200(b)           | §ORO.FC.200 Q2              |
| <b>IR</b> IR §ORO.FC.200(c)(1)        | §ORO.FC.200 Q3              |
| <b>IR</b> IR §ORO.FC.200(c)(2)        | §ORO.FC.200 Q4              |
| <b>IR</b> IR §ORO.FC.200(d)           | §ORO.FC.200 Q5              |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(a)(1) | §ORO.FC.200(a) Q1           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(a)(2) | §ORO.FC.200(a) Q2           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(b)(1) | §ORO.FC.200(a) Q3           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(b)(2) | §ORO.FC.200(a) Q4           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(b)(3) | §ORO.FC.200(a) Q5           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(b)(4) | §ORO.FC.200(a) Q6           |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.200(a) §(b)(5) | §ORO.FC.200(a) Q7           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(c)(1) | §ORO.FC.200(a) Q8           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(c)(2) | §ORO.FC.200(a) Q9           |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(d)(1) | §ORO.FC.200(a) Q10          |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(d)(2) | §ORO.FC.200(a) Q11          |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(d)(3) | §ORO.FC.200(a) Q12          |
| <b>AMC</b> AMC1 ORO.FC.200(a) §(d)(4) | §ORO.FC.200(a) Q13          |

## §ORO.FC.202

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S)   |
|------------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.FC.202(a)        | §ORO.FC.202 Q1                |
| <b>IR</b> IR §ORO.FC.202(a)(1)     | §ORO.FC.202 Q2                |
| <b>IR</b> IR §ORO.FC.202(a)(2)     | §ORO.FC.202 Q3                |
| <b>IR</b> IR §ORO.FC.202(a)(3)     | §ORO.FC.202 Q4                |
| <b>IR</b> IR §ORO.FC.202(a)(4)     | §ORO.FC.202 Q5                |
| <b>IR</b> IR §ORO.FC.202(a)(5)     | §ORO.FC.202 Q6                |
| <b>IR</b> IR §ORO.FC.202(a)(6)     | §ORO.FC.202 Q7                |
| <b>IR</b> IR §ORO.FC.202(a)(7)     | §ORO.FC.202 Q8                |
| <b>IR</b> IR §ORO.FC.202(b)        | — <i>informational only</i> — |
| <b>IR</b> IR §ORO.FC.202(c)(1)     | §ORO.FC.202 Q9                |
| <b>IR</b> IR §ORO.FC.202(c)(2)(i)  | §ORO.FC.202 Q10               |
| <b>IR</b> IR §ORO.FC.202(c)(2)(ii) | §ORO.FC.202 Q11               |
| <b>IR</b> IR §ORO.FC.202(d)(1)     | §ORO.FC.202 Q12               |
| <b>IR</b> IR §ORO.FC.202(d)(2)(i)  | §ORO.FC.202 Q13               |
| <b>IR</b> IR §ORO.FC.202(d)(2)(ii) | §ORO.FC.202 Q14               |
| <b>IR</b> IR §ORO.FC.202(e)(1)     | §ORO.FC.202 Q15               |
| <b>IR</b> IR §ORO.FC.202(e)(2)     | §ORO.FC.202 Q16               |
| <b>IR</b> IR §ORO.FC.202(e)(3)(i)  | §ORO.FC.202 Q17               |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.202(e)(3)(ii) | §ORO.FC.202 Q18             |

## §ORO.FC.205

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.205(a)(1)     | §ORO.FC.205 Q1              |
| <b>IR</b> IR §ORO.FC.205(a)(2)     | §ORO.FC.205 Q2              |
| <b>IR</b> IR §ORO.FC.205(a)(3)     | §ORO.FC.205 Q3              |
| <b>IR</b> IR §ORO.FC.205(a)(4)(i)  | §ORO.FC.205 Q4              |
| <b>IR</b> IR §ORO.FC.205(a)(4)(ii) | §ORO.FC.205 Q5              |
| <b>IR</b> IR §ORO.FC.205(a)(5)     | §ORO.FC.205 Q6              |
| <b>IR</b> IR §ORO.FC.205(a)(6)     | §ORO.FC.205 Q7              |
| <b>AMC</b> AMC1 ORO.FC.205 §(a)    | §ORO.FC.205 Q1              |
| <b>AMC</b> AMC1 ORO.FC.205 §(b)    | §ORO.FC.205 Q2              |

## §ORO.FC.215

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.215(a)     | §ORO.FC.215 Q1              |
| <b>IR</b> IR §ORO.FC.215(b)     | §ORO.FC.215 Q2              |
| <b>IR</b> IR §ORO.FC.215(c)     | §ORO.FC.215 Q3              |
| <b>AMC</b> AMC1 ORO.FC.215 §(a) | §ORO.FC.215 Q1              |
| <b>AMC</b> AMC1 ORO.FC.215 §(b) | §ORO.FC.215 Q2              |

## §ORO.FC.220

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.220(a)    | §ORO.FC.220 Q1              |
| <b>IR</b> IR §ORO.FC.220(b)    | §ORO.FC.220 Q2              |
| <b>IR</b> IR §ORO.FC.220(c)    | §ORO.FC.220 Q3              |
| <b>IR</b> IR §ORO.FC.220(d)(1) | §ORO.FC.220 Q4              |
| <b>IR</b> IR §ORO.FC.220(d)(2) | §ORO.FC.220 Q5              |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.220(e)(1)            | §ORO.FC.220 Q6              |
| <b>IR</b> IR §ORO.FC.220(e)(2)            | §ORO.FC.220 Q7              |
| <b>IR</b> IR §ORO.FC.220(e)(3)            | §ORO.FC.220 Q8              |
| <b>IR</b> IR §ORO.FC.220(f)               | §ORO.FC.220 Q9              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(i)     | §ORO.FC.220 Q1              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(ii)    | §ORO.FC.220 Q2              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(iii)   | §ORO.FC.220 Q3              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(iv)    | §ORO.FC.220 Q4              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(ii)-2  | §ORO.FC.220 Q5              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(iii)-2 | §ORO.FC.220 Q6              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(1)(iv)-2  | §ORO.FC.220 Q7              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(2)        | §ORO.FC.220 Q8              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(3)        | §ORO.FC.220 Q9              |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(4)        | §ORO.FC.220 Q10             |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(5)(i)     | §ORO.FC.220 Q11             |
| <b>AMC</b> AMC1 ORO.FC.220 §(a)(5)(ii)    | §ORO.FC.220 Q12             |
| <b>AMC</b> AMC1 ORO.FC.220 §(b)(1)        | §ORO.FC.220 Q13             |
| <b>AMC</b> AMC1 ORO.FC.220 §(b)(2)        | §ORO.FC.220 Q14             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(1)        | §ORO.FC.220 Q15             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(i)     | §ORO.FC.220 Q16             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(ii)    | §ORO.FC.220 Q17             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(iii)   | §ORO.FC.220 Q18             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(iv)    | §ORO.FC.220 Q19             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(v)     | §ORO.FC.220 Q20             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(vi)    | §ORO.FC.220 Q21             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(vii)   | §ORO.FC.220 Q22             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(2)(viii)  | §ORO.FC.220 Q23             |
| <b>AMC</b> AMC1 ORO.FC.220 §(c)(3)(i)     | §ORO.FC.220 Q24             |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------------|-----------------------------|
| AMC AMC1 ORO.FC.220 §(c)(3)(ii)   | §ORO.FC.220 Q25             |
| AMC AMC1 ORO.FC.220 §(c)(3)(iii)  | §ORO.FC.220 Q26             |
| AMC AMC1 ORO.FC.220 §(d)(1)       | §ORO.FC.220 Q27             |
| AMC AMC1 ORO.FC.220 §(d)(2)       | §ORO.FC.220 Q28             |
| AMC AMC1 ORO.FC.220 §(d)(3)       | §ORO.FC.220 Q29             |
| AMC AMC1 ORO.FC.220 §(d)(4)       | §ORO.FC.220 Q30             |
| AMC AMC1 ORO.FC.220 §(e)(1)       | §ORO.FC.220 Q31             |
| AMC AMC1 ORO.FC.220 §(e)(2)(i)    | §ORO.FC.220 Q32             |
| AMC AMC1 ORO.FC.220 §(e)(2)(ii)   | §ORO.FC.220 Q33             |
| AMC AMC1 ORO.FC.220 §(e)(2)(iii)  | §ORO.FC.220 Q34             |
| AMC AMC1 ORO.FC.220 §(e)(2)(iv)   | §ORO.FC.220 Q35             |
| AMC AMC1 ORO.FC.220 §(e)(2)(ix)   | §ORO.FC.220 Q40             |
| AMC AMC1 ORO.FC.220 §(e)(2)(v)    | §ORO.FC.220 Q36             |
| AMC AMC1 ORO.FC.220 §(e)(2)(vi)   | §ORO.FC.220 Q37             |
| AMC AMC1 ORO.FC.220 §(e)(2)(vii)  | §ORO.FC.220 Q38             |
| AMC AMC1 ORO.FC.220 §(e)(2)(viii) | §ORO.FC.220 Q39             |
| AMC AMC1 ORO.FC.220 §(e)(2)(x)    | §ORO.FC.220 Q41             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xi)   | §ORO.FC.220 Q42             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xii)  | §ORO.FC.220 Q43             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xiii) | §ORO.FC.220 Q44             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xiv)  | §ORO.FC.220 Q45             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xv)   | §ORO.FC.220 Q46             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xvi)  | §ORO.FC.220 Q47             |
| AMC AMC1 ORO.FC.220 §(e)(2)(xvii) | §ORO.FC.220 Q48             |
| AMC AMC1 ORO.FC.220 §(e)(3)(i)    | §ORO.FC.220 Q49             |
| AMC AMC1 ORO.FC.220 §(e)(3)(ii)   | §ORO.FC.220 Q50             |
| AMC AMC1 ORO.FC.220 §(e)(3)(iii)  | §ORO.FC.220 Q51             |
| AMC AMC1 ORO.FC.220 §(e)(3)(iv)   | §ORO.FC.220 Q52             |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.220 §(e)(3)(v)   | §ORO.FC.220 Q53             |
| <b>AMC</b> AMC1 ORO.FC.220 §(e)(3)(vi)  | §ORO.FC.220 Q54             |
| <b>AMC</b> AMC1 ORO.FC.220 §(e)(4)      | §ORO.FC.220 Q55             |
| <b>AMC</b> AMC1 ORO.FC.220 §(e)(5)      | §ORO.FC.220 Q56             |
| <b>AMC</b> AMC1 ORO.FC.220 §(f)(1)      | §ORO.FC.220 Q57             |
| <b>AMC</b> AMC1 ORO.FC.220 §(f)(2)(i)   | §ORO.FC.220 Q58             |
| <b>AMC</b> AMC1 ORO.FC.220 §(f)(2)(ii)  | §ORO.FC.220 Q59             |
| <b>AMC</b> AMC1 ORO.FC.220 §(f)(2)(iii) | §ORO.FC.220 Q60             |
| <b>AMC</b> AMC1 ORO.FC.220 §(f)(3)      | §ORO.FC.220 Q61             |
| <b>AMC</b> AMC1 ORO.FC.220(b) §(a)      | §ORO.FC.220(b) Q1           |
| <b>AMC</b> AMC1 ORO.FC.220(b) §(b)      | §ORO.FC.220(b) Q2           |
| <b>AMC</b> AMC1 ORO.FC.220(b) §(c)      | §ORO.FC.220(b) Q3           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(a)(1)   | §ORO.FC.220(f) Q1           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(a)(2)   | §ORO.FC.220(f) Q2           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(b)(1)   | §ORO.FC.220(f) Q3           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(b)(2)   | §ORO.FC.220(f) Q4           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(c)(1)   | §ORO.FC.220(f) Q5           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(c)(2)   | §ORO.FC.220(f) Q6           |
| <b>AMC</b> AMC1 ORO.FC.220(f) §(d)      | §ORO.FC.220(f) Q7           |
| <b>AMC</b> AMC2 ORO.FC.220 §(a)         | §ORO.FC.220 Q1              |
| <b>AMC</b> AMC2 ORO.FC.220 §(b)         | §ORO.FC.220 Q2              |
| <b>AMC</b> AMC3 ORO.FC.220              | §ORO.FC.220 Q1              |
| <b>GM</b> GM1 ORO.FC.220(b) §(a)        | §ORO.FC.220(b) Q1           |
| <b>GM</b> GM1 ORO.FC.220(b) §(b)        | §ORO.FC.220(b) Q2           |
| <b>GM</b> GM1 ORO.FC.220(b) §(c)        | §ORO.FC.220(b) Q3           |
| <b>GM</b> GM1 ORO.FC.220(c)             | §ORO.FC.220(c) Q1           |
| <b>GM</b> GM1 ORO.FC.220(d) §(a)        | §ORO.FC.220(d) Q1           |
| <b>GM</b> GM1 ORO.FC.220(d) §(b)(1)     | §ORO.FC.220(d) Q2           |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM1 ORO.FC.220(d) §(b)(2)     | §ORO.FC.220(d) Q3           |
| <b>GM</b> GM1 ORO.FC.220(d) §(b)(3)     | §ORO.FC.220(d) Q4           |
| <b>GM</b> GM1 ORO.FC.220(d) §(c)(1)(i)  | §ORO.FC.220(d) Q5           |
| <b>GM</b> GM1 ORO.FC.220(d) §(c)(1)(ii) | §ORO.FC.220(d) Q6           |
| <b>GM</b> GM1 ORO.FC.220(f)             | §ORO.FC.220(f) Q1           |

## §ORO.FC.220(joint230)

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.220;230 §(a)(1) | §ORO.FC.220(joint230) Q1    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(a)(2) | §ORO.FC.220(joint230) Q2    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(a)(3) | §ORO.FC.220(joint230) Q3    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(b)(1) | §ORO.FC.220(joint230) Q4    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(b)(2) | §ORO.FC.220(joint230) Q5    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(b)(3) | §ORO.FC.220(joint230) Q6    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(c)    | §ORO.FC.220(joint230) Q7    |
| <b>AMC</b> AMC1 ORO.FC.220;230 §(d)    | §ORO.FC.220(joint230) Q8    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(a)(1) | §ORO.FC.220(joint230) Q1    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(a)(2) | §ORO.FC.220(joint230) Q2    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(a)(3) | §ORO.FC.220(joint230) Q3    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(b)(1) | §ORO.FC.220(joint230) Q4    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(b)(2) | §ORO.FC.220(joint230) Q5    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(b)(3) | §ORO.FC.220(joint230) Q6    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(c)    | §ORO.FC.220(joint230) Q7    |
| <b>AMC</b> AMC2 ORO.FC.220;230 §(d)    | §ORO.FC.220(joint230) Q8    |
| <b>GM</b> GM1 ORO.FC.220;230 §(1)      | §ORO.FC.220(joint230) Q1    |
| <b>GM</b> GM1 ORO.FC.220;230 §(2)      | §ORO.FC.220(joint230) Q2    |
| <b>GM</b> GM1 ORO.FC.220;230 §(3)      | §ORO.FC.220(joint230) Q3    |
| <b>GM</b> GM1 ORO.FC.220;230 §(4)      | §ORO.FC.220(joint230) Q4    |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S)   |
|-----------------------------------|-------------------------------|
| <b>GM</b> GM2 ORO.FC.220;230      | §ORO.FC.220(joint230) Q1      |
| <b>GM</b> GM3 ORO.FC.220;230      | §ORO.FC.220(joint230) Q1      |
| <b>GM</b> GM4 ORO.FC.220;230      | — <i>informational only</i> — |
| <b>GM</b> GM5 ORO.FC.220;230 §(1) | §ORO.FC.220(joint230) Q1      |
| <b>GM</b> GM5 ORO.FC.220;230 §(2) | §ORO.FC.220(joint230) Q2      |
| <b>GM</b> GM5 ORO.FC.220;230 §(3) | §ORO.FC.220(joint230) Q3      |
| <b>GM</b> GM5 ORO.FC.220;230 §(4) | §ORO.FC.220(joint230) Q4      |
| <b>GM</b> GM5 ORO.FC.220;230 §(5) | §ORO.FC.220(joint230) Q5      |
| <b>GM</b> GM5 ORO.FC.220;230 §(6) | §ORO.FC.220(joint230) Q6      |
| <b>GM</b> GM5 ORO.FC.220;230 §(7) | §ORO.FC.220(joint230) Q7      |
| <b>GM</b> GM5 ORO.FC.220;230 §(8) | §ORO.FC.220(joint230) Q8      |
| <b>GM</b> GM5 ORO.FC.220;230 §(9) | §ORO.FC.220(joint230) Q9      |

## §ORO.FC.230

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>IR</b> IR §ORO.FC.230(a)              | §ORO.FC.230 Q1                |
| <b>IR</b> IR §ORO.FC.230(b)(1)           | §ORO.FC.230 Q2                |
| <b>IR</b> IR §ORO.FC.230(b)(2)           | §ORO.FC.230 Q3                |
| <b>IR</b> IR §ORO.FC.230(b)(3)           | §ORO.FC.230 Q4                |
| <b>IR</b> IR §ORO.FC.230(c)              | §ORO.FC.230 Q5                |
| <b>IR</b> IR §ORO.FC.230(d)              | §ORO.FC.230 Q6                |
| <b>IR</b> IR §ORO.FC.230(e)(1)           | §ORO.FC.230 Q7                |
| <b>IR</b> IR §ORO.FC.230(e)(2)           | §ORO.FC.230 Q8                |
| <b>IR</b> IR §ORO.FC.230(f)              | §ORO.FC.230 Q9                |
| <b>AMC</b> AMC1 ORO.FC.230 §(a)(1)(i)    | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.230 §(a)(1)(i)(A) | §ORO.FC.230 Q1                |
| <b>AMC</b> AMC1 ORO.FC.230 §(a)(1)(i)(B) | §ORO.FC.230 Q2                |
| <b>AMC</b> AMC1 ORO.FC.230 §(a)(1)(i)(C) | §ORO.FC.230 Q3                |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| AMC AMC1 ORO.FC.230 §(a)(1)(i)(D)   | §ORO.FC.230 Q4                |
| AMC AMC1 ORO.FC.230 §(a)(1)(ii)     | §ORO.FC.230 Q5                |
| AMC AMC1 ORO.FC.230 §(a)(2)(i)      | §ORO.FC.230 Q6                |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)(A)  | §ORO.FC.230 Q7                |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)(B)  | §ORO.FC.230 Q8                |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)(C)  | §ORO.FC.230 Q9                |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)(D)  | §ORO.FC.230 Q10               |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)(E)  | §ORO.FC.230 Q11               |
| AMC AMC1 ORO.FC.230 §(a)(2)(ii)(F)  | §ORO.FC.230 Q12               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)    | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(A) | §ORO.FC.230 Q13               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(B) | §ORO.FC.230 Q14               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(C) | §ORO.FC.230 Q15               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(D) | §ORO.FC.230 Q16               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(E) | §ORO.FC.230 Q17               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(F) | §ORO.FC.230 Q18               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iii)(G) | §ORO.FC.230 Q19               |
| AMC AMC1 ORO.FC.230 §(a)(2)(iv)     | §ORO.FC.230 Q20               |
| AMC AMC1 ORO.FC.230 §(a)(2)(v)      | §ORO.FC.230 Q21               |
| AMC AMC1 ORO.FC.230 §(a)(2)(vi)     | §ORO.FC.230 Q22               |
| AMC AMC1 ORO.FC.230 §(a)(3)         | §ORO.FC.230 Q23               |
| AMC AMC1 ORO.FC.230 §(a)(4)(i)      | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.230 §(a)(4)(i)(A)   | §ORO.FC.230 Q24               |
| AMC AMC1 ORO.FC.230 §(a)(4)(i)(B)   | §ORO.FC.230 Q25               |
| AMC AMC1 ORO.FC.230 §(a)(4)(i)(C)   | §ORO.FC.230 Q26               |
| AMC AMC1 ORO.FC.230 §(a)(4)(ii)     | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.230 §(a)(4)(ii)(A)  | §ORO.FC.230 Q27               |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------------|-------------------------------|
| AMC AMC1 ORO.FC.230 §(a)(4)(ii)(B)    | §ORO.FC.230 Q28               |
| AMC AMC1 ORO.FC.230 §(a)(5)           | §ORO.FC.230 Q29               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)        | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(A)     | §ORO.FC.230 Q30               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(B)     | §ORO.FC.230 Q31               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(C)     | §ORO.FC.230 Q32               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(D)     | §ORO.FC.230 Q33               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(E)     | §ORO.FC.230 Q34               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(F)     | §ORO.FC.230 Q35               |
| AMC AMC1 ORO.FC.230 §(b)(1)(i)(G)     | §ORO.FC.230 Q36               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)       | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)    | §ORO.FC.230 Q37               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(a) | §ORO.FC.230 Q38               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(b) | §ORO.FC.230 Q39               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(c) | §ORO.FC.230 Q40               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(d) | §ORO.FC.230 Q41               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(e) | §ORO.FC.230 Q42               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(f) | §ORO.FC.230 Q43               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(g) | §ORO.FC.230 Q44               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(A)(h) | §ORO.FC.230 Q45               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(B)    | §ORO.FC.230 Q46               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(C)    | §ORO.FC.230 Q47               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(D)    | §ORO.FC.230 Q48               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(E)(a) | §ORO.FC.230 Q49               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(E)(b) | §ORO.FC.230 Q50               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(F)    | §ORO.FC.230 Q51               |
| AMC AMC1 ORO.FC.230 §(b)(1)(ii)(G)    | §ORO.FC.230 Q52               |
| AMC AMC1 ORO.FC.230 §(b)(1)(iii)      | §ORO.FC.230 Q53               |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(2)       | §ORO.FC.230 Q54             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(i)    | §ORO.FC.230 Q55             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(ii)   | §ORO.FC.230 Q56             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(iii)  | §ORO.FC.230 Q57             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(iv)   | §ORO.FC.230 Q58             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(v)    | §ORO.FC.230 Q59             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(vi)   | §ORO.FC.230 Q60             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(vii)  | §ORO.FC.230 Q61             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(3)(viii) | §ORO.FC.230 Q62             |
| <b>AMC</b> AMC1 ORO.FC.230 §(b)(4)       | §ORO.FC.230 Q63             |
| <b>AMC</b> AMC1 ORO.FC.230 §(c)(1)       | §ORO.FC.230 Q64             |
| <b>AMC</b> AMC1 ORO.FC.230 §(c)(2)       | §ORO.FC.230 Q65             |
| <b>AMC</b> AMC1 ORO.FC.230 §(d)(1)       | §ORO.FC.230 Q66             |
| <b>AMC</b> AMC1 ORO.FC.230 §(d)(2)       | §ORO.FC.230 Q67             |
| <b>AMC</b> AMC1 ORO.FC.230 §(d)(3)       | §ORO.FC.230 Q68             |
| <b>AMC</b> AMC2 ORO.FC.230 §(a)          | §ORO.FC.230 Q1              |
| <b>AMC</b> AMC2 ORO.FC.230 §(b)          | §ORO.FC.230 Q2              |
| <b>AMC</b> AMC2 ORO.FC.230 §(c)          | §ORO.FC.230 Q3              |
| <b>AMC</b> AMC3 ORO.FC.230               | §ORO.FC.230 Q1              |
| <b>GM</b> GM1 ORO.FC.230 §(a)            | §ORO.FC.230 Q1              |
| <b>GM</b> GM1 ORO.FC.230 §(b)            | §ORO.FC.230 Q2              |
| <b>GM</b> GM1 ORO.FC.230 §(c)            | §ORO.FC.230 Q3              |
| <b>GM</b> GM1 ORO.FC.230 §(d)(1)         | §ORO.FC.230 Q4              |
| <b>GM</b> GM1 ORO.FC.230 §(d)(2)         | §ORO.FC.230 Q5              |

## §ORO.FC.230(jointabf)

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>GM</b> GM1 ORO.FC.230(a);(b);(f) §(1) | §ORO.FC.230(jointabf) Q1    |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>GM</b> GM1 ORO.FC.230(a);(b);(f) §(2) | §ORO.FC.230(jointabf) Q2    |
| <b>GM</b> GM1 ORO.FC.230(a);(b);(f) §(3) | §ORO.FC.230(jointabf) Q3    |

## §ORO.FC.231

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.231(a)(1)      | §ORO.FC.231 Q1              |
| <b>IR</b> IR §ORO.FC.231(a)(2)(i)   | §ORO.FC.231 Q2              |
| <b>IR</b> IR §ORO.FC.231(a)(2)(ii)  | §ORO.FC.231 Q3              |
| <b>IR</b> IR §ORO.FC.231(a)(2)(iii) | §ORO.FC.231 Q4              |
| <b>IR</b> IR §ORO.FC.231(a)(2)(iv)  | §ORO.FC.231 Q5              |
| <b>IR</b> IR §ORO.FC.231(a)(3)(i)   | §ORO.FC.231 Q6              |
| <b>IR</b> IR §ORO.FC.231(a)(3)(ii)  | §ORO.FC.231 Q7              |
| <b>IR</b> IR §ORO.FC.231(a)(3)(iii) | §ORO.FC.231 Q8              |
| <b>IR</b> IR §ORO.FC.231(a)(4)      | §ORO.FC.231 Q9              |
| <b>IR</b> IR §ORO.FC.231(a)(4)(i)   | §ORO.FC.231 Q10             |
| <b>IR</b> IR §ORO.FC.231(a)(4)(ii)  | §ORO.FC.231 Q11             |
| <b>IR</b> IR §ORO.FC.231(a)(4)(iii) | §ORO.FC.231 Q12             |
| <b>IR</b> IR §ORO.FC.231(a)(5)      | §ORO.FC.231 Q13             |
| <b>IR</b> IR §ORO.FC.231(a)(5)(i)   | §ORO.FC.231 Q14             |
| <b>IR</b> IR §ORO.FC.231(a)(5)(ii)  | §ORO.FC.231 Q15             |
| <b>IR</b> IR §ORO.FC.231(b)(1)      | §ORO.FC.231 Q16             |
| <b>IR</b> IR §ORO.FC.231(b)(2)      | §ORO.FC.231 Q17             |
| <b>IR</b> IR §ORO.FC.231(b)(3)      | §ORO.FC.231 Q18             |
| <b>IR</b> IR §ORO.FC.231(c)(1)(i)   | §ORO.FC.231 Q19             |
| <b>IR</b> IR §ORO.FC.231(c)(1)(ii)  | §ORO.FC.231 Q20             |
| <b>IR</b> IR §ORO.FC.231(c)(2)      | §ORO.FC.231 Q21             |
| <b>IR</b> IR §ORO.FC.231(c)(3)      | §ORO.FC.231 Q22             |
| <b>IR</b> IR §ORO.FC.231(d)(1)(i)   | §ORO.FC.231 Q23             |

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| IR IR §ORO.FC.231(d)(1)(ii)  | §ORO.FC.231 Q24             |
| IR IR §ORO.FC.231(d)(1)(iii) | §ORO.FC.231 Q25             |
| IR IR §ORO.FC.231(d)(1)(iv)  | §ORO.FC.231 Q26             |
| IR IR §ORO.FC.231(d)(2)      | §ORO.FC.231 Q27             |
| IR IR §ORO.FC.231(e)(1)      | §ORO.FC.231 Q28             |
| IR IR §ORO.FC.231(e)(2)(i)   | §ORO.FC.231 Q29             |
| IR IR §ORO.FC.231(e)(2)(ii)  | §ORO.FC.231 Q30             |
| IR IR §ORO.FC.231(e)(2)(iii) | §ORO.FC.231 Q31             |
| IR IR §ORO.FC.231(e)(2)(iv)  | §ORO.FC.231 Q32             |
| IR IR §ORO.FC.231(f)(1)      | §ORO.FC.231 Q33             |
| IR IR §ORO.FC.231(f)(2)(i)   | §ORO.FC.231 Q34             |
| IR IR §ORO.FC.231(f)(2)(ii)  | §ORO.FC.231 Q35             |
| IR IR §ORO.FC.231(f)(2)(iii) | §ORO.FC.231 Q36             |
| IR IR §ORO.FC.231(f)(2)(iv)  | §ORO.FC.231 Q37             |
| IR IR §ORO.FC.231(f)(2)(v)   | §ORO.FC.231 Q38             |
| IR IR §ORO.FC.231(f)(3)      | §ORO.FC.231 Q39             |
| IR IR §ORO.FC.231(f)(4)      | §ORO.FC.231 Q40             |
| IR IR §ORO.FC.231(g)(1)      | §ORO.FC.231 Q41             |
| IR IR §ORO.FC.231(g)(2)      | §ORO.FC.231 Q42             |
| IR IR §ORO.FC.231(g)(3)      | §ORO.FC.231 Q43             |
| IR IR §ORO.FC.231(h)(1)      | §ORO.FC.231 Q44             |
| IR IR §ORO.FC.231(h)(2)      | §ORO.FC.231 Q45             |
| IR IR §ORO.FC.231(h)(3)      | §ORO.FC.231 Q46             |
| IR IR §ORO.FC.231(h)(3)(i)   | §ORO.FC.231 Q47             |
| IR IR §ORO.FC.231(h)(3)(ii)  | §ORO.FC.231 Q48             |
| IR IR §ORO.FC.231(h)(4)      | §ORO.FC.231 Q49             |
| IR IR §ORO.FC.231(i)(1)(i)   | §ORO.FC.231 Q50             |
| IR IR §ORO.FC.231(i)(1)(ii)  | §ORO.FC.231 Q51             |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
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| <b>IR</b> IR §ORO.FC.231(i)(2)           | §ORO.FC.231 Q52             |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(a)       | §ORO.FC.231(a) Q1           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(b)       | §ORO.FC.231(a) Q2           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(c)       | §ORO.FC.231(a) Q3           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(d)(1)    | §ORO.FC.231(a) Q4           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(d)(2)    | §ORO.FC.231(a) Q5           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(d)(3)    | §ORO.FC.231(a) Q6           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(e)       | §ORO.FC.231(a) Q7           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(f)(1)    | §ORO.FC.231(a) Q8           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(f)(2)    | §ORO.FC.231(a) Q9           |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(g)       | §ORO.FC.231(a) Q10          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(h)       | §ORO.FC.231(a) Q11          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(i)       | §ORO.FC.231(a) Q12          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(j)       | §ORO.FC.231(a) Q13          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(k)       | §ORO.FC.231(a) Q14          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(l)       | §ORO.FC.231(a) Q15          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(m)       | §ORO.FC.231(a) Q16          |
| <b>AMC</b> AMC1 ORO.FC.231(a) §(n)       | §ORO.FC.231(a) Q17          |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(a)    | §ORO.FC.231(a)(1) Q1        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(b)    | §ORO.FC.231(a)(1) Q2        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(c)    | §ORO.FC.231(a)(1) Q3        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(d)    | §ORO.FC.231(a)(1) Q4        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(e)    | §ORO.FC.231(a)(1) Q5        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(f)    | §ORO.FC.231(a)(1) Q6        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(1) §(g)    | §ORO.FC.231(a)(1) Q7        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(2) §(a)    | §ORO.FC.231(a)(2) Q1        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(2) §(b)(1) | §ORO.FC.231(a)(2) Q2        |
| <b>AMC</b> AMC1 ORO.FC.231(a)(2) §(b)(2) | §ORO.FC.231(a)(2) Q3        |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| AMC AMC1 ORO.FC.231(a)(3) §(a)        | §ORO.FC.231(a)(3) Q1        |
| AMC AMC1 ORO.FC.231(a)(3) §(b)        | §ORO.FC.231(a)(3) Q2        |
| AMC AMC1 ORO.FC.231(a)(3) §(c)        | §ORO.FC.231(a)(3) Q3        |
| AMC AMC1 ORO.FC.231(a)(4) §(a)        | §ORO.FC.231(a)(4) Q1        |
| AMC AMC1 ORO.FC.231(a)(4) §(b)        | §ORO.FC.231(a)(4) Q2        |
| AMC AMC1 ORO.FC.231(a)(4) §(c)(1)     | §ORO.FC.231(a)(4) Q3        |
| AMC AMC1 ORO.FC.231(a)(4) §(c)(2)     | §ORO.FC.231(a)(4) Q4        |
| AMC AMC1 ORO.FC.231(a)(4) §(d)(1)     | §ORO.FC.231(a)(4) Q5        |
| AMC AMC1 ORO.FC.231(a)(4) §(d)(2)     | §ORO.FC.231(a)(4) Q6        |
| AMC AMC1 ORO.FC.231(a)(4) §(e)        | §ORO.FC.231(a)(4) Q7        |
| AMC AMC1 ORO.FC.231(a)(4) §(f)        | §ORO.FC.231(a)(4) Q8        |
| AMC AMC1 ORO.FC.231(a)(5) §(a)        | §ORO.FC.231(a)(5) Q1        |
| AMC AMC1 ORO.FC.231(a)(5) §(b)(1)     | §ORO.FC.231(a)(5) Q2        |
| AMC AMC1 ORO.FC.231(a)(5) §(b)(2)     | §ORO.FC.231(a)(5) Q3        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(1)     | §ORO.FC.231(a)(5) Q4        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(2)     | §ORO.FC.231(a)(5) Q5        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(3)     | §ORO.FC.231(a)(5) Q6        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(4)(i)  | §ORO.FC.231(a)(5) Q7        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(4)(ii) | §ORO.FC.231(a)(5) Q8        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(5)(i)  | §ORO.FC.231(a)(5) Q9        |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(5)(ii) | §ORO.FC.231(a)(5) Q10       |
| AMC AMC1 ORO.FC.231(a)(5) §(c)(6)     | §ORO.FC.231(a)(5) Q11       |
| AMC AMC1 ORO.FC.231(a)(5) §(d)        | §ORO.FC.231(a)(5) Q12       |
| AMC AMC1 ORO.FC.231(b) §(a)           | §ORO.FC.231(b) Q1           |
| AMC AMC1 ORO.FC.231(c) §(a)           | §ORO.FC.231(c) Q1           |
| AMC AMC1 ORO.FC.231(c) §(b)(1)        | §ORO.FC.231(c) Q2           |
| AMC AMC1 ORO.FC.231(c) §(b)(2)        | §ORO.FC.231(c) Q3           |
| AMC AMC1 ORO.FC.231(c) §(b)(3)        | §ORO.FC.231(c) Q4           |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| AMC AMC1 ORO.FC.231(c) §(b)(4)        | §ORO.FC.231(c) Q5           |
| AMC AMC1 ORO.FC.231(c) §(b)(5)        | §ORO.FC.231(c) Q6           |
| AMC AMC1 ORO.FC.231(c) §(c)(1)        | §ORO.FC.231(c) Q7           |
| AMC AMC1 ORO.FC.231(c) §(c)(2)        | §ORO.FC.231(c) Q8           |
| AMC AMC1 ORO.FC.231(c) §(c)(3)        | §ORO.FC.231(c) Q9           |
| AMC AMC1 ORO.FC.231(c) §(c)(4)        | §ORO.FC.231(c) Q10          |
| AMC AMC1 ORO.FC.231(c) §(d)           | §ORO.FC.231(c) Q11          |
| AMC AMC1 ORO.FC.231(d)(1) §(a)        | §ORO.FC.231(d)(1) Q1        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(1)     | §ORO.FC.231(d)(1) Q2        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(2)     | §ORO.FC.231(d)(1) Q3        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(3)(i)  | §ORO.FC.231(d)(1) Q4        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(3)(ii) | §ORO.FC.231(d)(1) Q5        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(4)     | §ORO.FC.231(d)(1) Q6        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(5)     | §ORO.FC.231(d)(1) Q7        |
| AMC AMC1 ORO.FC.231(d)(1) §(b)(6)     | §ORO.FC.231(d)(1) Q8        |
| AMC AMC1 ORO.FC.231(d)(1) §(c)        | §ORO.FC.231(d)(1) Q9        |
| AMC AMC1 ORO.FC.231(d)(2) §(a)        | §ORO.FC.231(d)(2) Q1        |
| AMC AMC1 ORO.FC.231(d)(2) §(b)        | §ORO.FC.231(d)(2) Q2        |
| AMC AMC1 ORO.FC.231(d)(2) §(c)        | §ORO.FC.231(d)(2) Q3        |
| AMC AMC1 ORO.FC.231(d)(2) §(d)        | §ORO.FC.231(d)(2) Q4        |
| AMC AMC1 ORO.FC.231(e) §(a)           | §ORO.FC.231(e) Q1           |
| AMC AMC1 ORO.FC.231(e) §(b)           | §ORO.FC.231(e) Q2           |
| AMC AMC1 ORO.FC.231(e) §(c)           | §ORO.FC.231(e) Q3           |
| AMC AMC1 ORO.FC.231(f) §(a)           | §ORO.FC.231(f) Q1           |
| AMC AMC1 ORO.FC.231(f) §(b)           | §ORO.FC.231(f) Q2           |
| AMC AMC1 ORO.FC.231(f) §(c)           | §ORO.FC.231(f) Q3           |
| AMC AMC1 ORO.FC.231(f) §(d)           | §ORO.FC.231(f) Q4           |
| AMC AMC1 ORO.FC.231(f)(3) §(a)        | §ORO.FC.231(f)(3) Q1        |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| AMC AMC1 ORO.FC.231(f)(3) §(b)      | §ORO.FC.231(f)(3) Q2          |
| AMC AMC1 ORO.FC.231(g) §(a)(1)      | §ORO.FC.231(g) Q1             |
| AMC AMC1 ORO.FC.231(g) §(a)(2)(i)   | §ORO.FC.231(g) Q2             |
| AMC AMC1 ORO.FC.231(g) §(a)(2)(ii)  | §ORO.FC.231(g) Q3             |
| AMC AMC1 ORO.FC.231(g) §(a)(2)(iii) | §ORO.FC.231(g) Q4             |
| AMC AMC1 ORO.FC.231(g) §(a)(3)      | §ORO.FC.231(g) Q5             |
| AMC AMC1 ORO.FC.231(g) §(a)(4)      | §ORO.FC.231(g) Q6             |
| AMC AMC1 ORO.FC.231(g) §(b)         | §ORO.FC.231(g) Q7             |
| AMC AMC1 ORO.FC.231(h) §(a)         | §ORO.FC.231(h) Q1             |
| AMC AMC1 ORO.FC.231(h) §(b)         | §ORO.FC.231(h) Q2             |
| AMC AMC1 ORO.FC.231(h) §(c)         | §ORO.FC.231(h) Q3             |
| AMC AMC1 ORO.FC.231(h) §(d)         | §ORO.FC.231(h) Q4             |
| AMC AMC1 ORO.FC.231(h) §(e)         | §ORO.FC.231(h) Q5             |
| AMC AMC1 ORO.FC.231(h) §(f)         | §ORO.FC.231(h) Q6             |
| AMC AMC1 ORO.FC.231(h)(3) §(a)      | §ORO.FC.231(h)(3) Q1          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(1)   | §ORO.FC.231(h)(3) Q2          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(2)   | §ORO.FC.231(h)(3) Q3          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(3)   | §ORO.FC.231(h)(3) Q4          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(4)   | §ORO.FC.231(h)(3) Q5          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(5)   | §ORO.FC.231(h)(3) Q6          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(6)   | §ORO.FC.231(h)(3) Q7          |
| AMC AMC1 ORO.FC.231(h)(3) §(b)(7)   | §ORO.FC.231(h)(3) Q8          |
| AMC AMC1 ORO.FC.231(i) §(3)         | — <i>informational only</i> — |
| AMC AMC1 ORO.FC.231(i) §(a)(1)(i)   | §ORO.FC.231(i) Q1             |
| AMC AMC1 ORO.FC.231(i) §(a)(1)(ii)  | §ORO.FC.231(i) Q2             |
| AMC AMC1 ORO.FC.231(i) §(a)(2)(i)   | §ORO.FC.231(i) Q3             |
| AMC AMC1 ORO.FC.231(i) §(a)(2)(ii)  | §ORO.FC.231(i) Q4             |
| AMC AMC1 ORO.FC.231(i) §(a)(2)(iii) | §ORO.FC.231(i) Q5             |

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| <b>AMC</b> AMC1 ORO.FC.231(i) §(a)(3)(i)   | §ORO.FC.231(i) Q6           |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(a)(3)(ii)  | §ORO.FC.231(i) Q7           |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(a)(3)(iii) | §ORO.FC.231(i) Q8           |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(a)(4)      | §ORO.FC.231(i) Q9           |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(1)      | §ORO.FC.231(i) Q10          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(2)(i)   | §ORO.FC.231(i) Q11          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(2)(ii)  | §ORO.FC.231(i) Q12          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(2)(iii) | §ORO.FC.231(i) Q13          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(2)(iv)  | §ORO.FC.231(i) Q14          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(2)(v)   | §ORO.FC.231(i) Q15          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(2)(vi)  | §ORO.FC.231(i) Q16          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(i)   | §ORO.FC.231(i) Q17          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(ii)  | §ORO.FC.231(i) Q18          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(iii) | §ORO.FC.231(i) Q19          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(iv)  | §ORO.FC.231(i) Q20          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(v)   | §ORO.FC.231(i) Q21          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(vi)  | §ORO.FC.231(i) Q22          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(3)(vii) | §ORO.FC.231(i) Q23          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(4)      | §ORO.FC.231(i) Q24          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(5)      | §ORO.FC.231(i) Q25          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(6)      | §ORO.FC.231(i) Q26          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(7)      | §ORO.FC.231(i) Q27          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(b)(8)      | §ORO.FC.231(i) Q28          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(c)(1)      | §ORO.FC.231(i) Q29          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(c)(2)(i)   | §ORO.FC.231(i) Q30          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(c)(2)(ii)  | §ORO.FC.231(i) Q31          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(c)(2)(iii) | §ORO.FC.231(i) Q32          |
| <b>AMC</b> AMC1 ORO.FC.231(i) §(c)(3)      | §ORO.FC.231(i) Q33          |

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| AMC AMC2 ORO.FC.231(a)                 | §ORO.FC.231(a) Q1           |
| AMC AMC2 ORO.FC.231(a)(2) §(a)         | §ORO.FC.231(a)(2) Q1        |
| AMC AMC2 ORO.FC.231(a)(2) §(b)         | §ORO.FC.231(a)(2) Q2        |
| AMC AMC2 ORO.FC.231(b) §(a)(1)         | §ORO.FC.231(b) Q1           |
| AMC AMC2 ORO.FC.231(b) §(a)(2)         | §ORO.FC.231(b) Q2           |
| AMC AMC2 ORO.FC.231(b) §(b)            | §ORO.FC.231(b) Q3           |
| AMC AMC2 ORO.FC.231(b) §(c)            | §ORO.FC.231(b) Q4           |
| AMC AMC2 ORO.FC.231(c) §(a)            | §ORO.FC.231(c) Q1           |
| AMC AMC2 ORO.FC.231(c) §(b)            | §ORO.FC.231(c) Q2           |
| AMC AMC2 ORO.FC.231(c) §(c)            | §ORO.FC.231(c) Q3           |
| AMC AMC2 ORO.FC.231(c) §(d)            | §ORO.FC.231(c) Q4           |
| AMC AMC2 ORO.FC.231(c) §(e)            | §ORO.FC.231(c) Q5           |
| AMC AMC2 ORO.FC.231(c) §(f)            | §ORO.FC.231(c) Q6           |
| AMC AMC2 ORO.FC.231(d)(1) §(a)(1)      | §ORO.FC.231(d)(1) Q1        |
| AMC AMC2 ORO.FC.231(d)(1) §(a)(2)      | §ORO.FC.231(d)(1) Q2        |
| AMC AMC2 ORO.FC.231(d)(1) §(b)(1)(i)   | §ORO.FC.231(d)(1) Q3        |
| AMC AMC2 ORO.FC.231(d)(1) §(b)(1)(ii)  | §ORO.FC.231(d)(1) Q4        |
| AMC AMC2 ORO.FC.231(d)(1) §(b)(2)(i)   | §ORO.FC.231(d)(1) Q5        |
| AMC AMC2 ORO.FC.231(d)(1) §(b)(2)(ii)  | §ORO.FC.231(d)(1) Q6        |
| AMC AMC2 ORO.FC.231(d)(1) §(b)(2)(iii) | §ORO.FC.231(d)(1) Q7        |
| AMC AMC2 ORO.FC.231(d)(1) §(c)         | §ORO.FC.231(d)(1) Q8        |
| AMC AMC2 ORO.FC.231(g)                 | §ORO.FC.231(g) Q1           |
| AMC AMC2 ORO.FC.231(h) §(a)            | §ORO.FC.231(h) Q1           |
| AMC AMC2 ORO.FC.231(h) §(b)            | §ORO.FC.231(h) Q2           |
| AMC AMC3 ORO.FC.231(a) §(a)            | §ORO.FC.231(a) Q1           |
| AMC AMC3 ORO.FC.231(a) §(b)            | §ORO.FC.231(a) Q2           |
| AMC AMC3 ORO.FC.231(a) §(c)            | §ORO.FC.231(a) Q3           |
| AMC AMC3 ORO.FC.231(a) §(d)            | §ORO.FC.231(a) Q4           |

| REGULATION HOOK                              | AUDIT-CHECKLIST QUESTION(S) |
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| <b>AMC</b> AMC3 ORO.FC.231(a) §(e)           | §ORO.FC.231(a) Q5           |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(a)(1)     | §ORO.FC.231(d)(1) Q1        |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(a)(2)     | §ORO.FC.231(d)(1) Q2        |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(a)(3)     | §ORO.FC.231(d)(1) Q3        |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(a)(4)     | §ORO.FC.231(d)(1) Q4        |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(b)(1)     | §ORO.FC.231(d)(1) Q5        |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(b)(2)     | §ORO.FC.231(d)(1) Q6        |
| <b>AMC</b> AMC3 ORO.FC.231(d)(1) §(b)(3)     | §ORO.FC.231(d)(1) Q7        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(a)(1)     | §ORO.FC.231(d)(1) Q1        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(a)(2)(i)  | §ORO.FC.231(d)(1) Q2        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(a)(2)(ii) | §ORO.FC.231(d)(1) Q3        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(b)(1)     | §ORO.FC.231(d)(1) Q4        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(b)(2)     | §ORO.FC.231(d)(1) Q5        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(b)(3)     | §ORO.FC.231(d)(1) Q6        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(c)(1)     | §ORO.FC.231(d)(1) Q7        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(c)(2)     | §ORO.FC.231(d)(1) Q8        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(d)(1)     | §ORO.FC.231(d)(1) Q9        |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(d)(2)     | §ORO.FC.231(d)(1) Q10       |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(d)(3)     | §ORO.FC.231(d)(1) Q11       |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(d)(4)     | §ORO.FC.231(d)(1) Q12       |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(d)(5)     | §ORO.FC.231(d)(1) Q13       |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(e)        | §ORO.FC.231(d)(1) Q14       |
| <b>AMC</b> AMC4 ORO.FC.231(d)(1) §(f)        | §ORO.FC.231(d)(1) Q15       |
| <b>GM</b> GM1 ORO.FC.231(a)                  | §ORO.FC.231(a) Q1           |
| <b>GM</b> GM1 ORO.FC.231(a)(2) §(a)          | §ORO.FC.231(a)(2) Q1        |
| <b>GM</b> GM1 ORO.FC.231(a)(2) §(b)          | §ORO.FC.231(a)(2) Q2        |
| <b>GM</b> GM1 ORO.FC.231(a)(2) §(c)          | §ORO.FC.231(a)(2) Q3        |
| <b>GM</b> GM1 ORO.FC.231(a)(2) §(d)          | §ORO.FC.231(a)(2) Q4        |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>GM</b> GM1 ORO.FC.231(a)(3) §(a)        | §ORO.FC.231(a)(3) Q1        |
| <b>GM</b> GM1 ORO.FC.231(a)(3) §(b)        | §ORO.FC.231(a)(3) Q2        |
| <b>GM</b> GM1 ORO.FC.231(a)(3) §(c)        | §ORO.FC.231(a)(3) Q3        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(a)        | §ORO.FC.231(a)(4) Q1        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(b)        | §ORO.FC.231(a)(4) Q2        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(c)        | §ORO.FC.231(a)(4) Q3        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(d)(1)     | §ORO.FC.231(a)(4) Q4        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(d)(2)     | §ORO.FC.231(a)(4) Q5        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(e)        | §ORO.FC.231(a)(4) Q6        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(f)        | §ORO.FC.231(a)(4) Q7        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(g)        | §ORO.FC.231(a)(4) Q8        |
| <b>GM</b> GM1 ORO.FC.231(a)(4) §(h)        | §ORO.FC.231(a)(4) Q9        |
| <b>GM</b> GM1 ORO.FC.231(a)(5) §(a)(1)     | §ORO.FC.231(a)(5) Q1        |
| <b>GM</b> GM1 ORO.FC.231(a)(5) §(a)(2)(i)  | §ORO.FC.231(a)(5) Q2        |
| <b>GM</b> GM1 ORO.FC.231(a)(5) §(a)(2)(ii) | §ORO.FC.231(a)(5) Q3        |
| <b>GM</b> GM1 ORO.FC.231(a)(5) §(b)        | §ORO.FC.231(a)(5) Q4        |
| <b>GM</b> GM1 ORO.FC.231(b) §(a)           | §ORO.FC.231(b) Q1           |
| <b>GM</b> GM1 ORO.FC.231(b) §(b)           | §ORO.FC.231(b) Q2           |
| <b>GM</b> GM1 ORO.FC.231(b) §(c)           | §ORO.FC.231(b) Q3           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(1)        | §ORO.FC.231(c) Q1           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(2)        | §ORO.FC.231(c) Q2           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(3)        | §ORO.FC.231(c) Q3           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(4)        | §ORO.FC.231(c) Q4           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(5)(i)     | §ORO.FC.231(c) Q5           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(5)(ii)    | §ORO.FC.231(c) Q6           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(6)        | §ORO.FC.231(c) Q7           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(7)        | §ORO.FC.231(c) Q8           |
| <b>GM</b> GM1 ORO.FC.231(c) §(a)(8)        | §ORO.FC.231(c) Q9           |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>GM</b> GM1 ORO.FC.231(c) §(b)    | §ORO.FC.231(c) Q10          |
| <b>GM</b> GM1 ORO.FC.231(c) §(c)    | §ORO.FC.231(c) Q11          |
| <b>GM</b> GM1 ORO.FC.231(d)(1) §(a) | §ORO.FC.231(d)(1) Q1        |
| <b>GM</b> GM1 ORO.FC.231(d)(1) §(b) | §ORO.FC.231(d)(1) Q2        |
| <b>GM</b> GM1 ORO.FC.231(d)(1) §(c) | §ORO.FC.231(d)(1) Q3        |
| <b>GM</b> GM1 ORO.FC.231(d)(1) §(d) | §ORO.FC.231(d)(1) Q4        |
| <b>GM</b> GM1 ORO.FC.231(d)(2)      | §ORO.FC.231(d)(2) Q1        |
| <b>GM</b> GM1 ORO.FC.231(f) §(a)(1) | §ORO.FC.231(f) Q1           |
| <b>GM</b> GM1 ORO.FC.231(f) §(a)(2) | §ORO.FC.231(f) Q2           |
| <b>GM</b> GM1 ORO.FC.231(f) §(a)(3) | §ORO.FC.231(f) Q3           |
| <b>GM</b> GM1 ORO.FC.231(f) §(a)(4) | §ORO.FC.231(f) Q4           |
| <b>GM</b> GM1 ORO.FC.231(f) §(b)(1) | §ORO.FC.231(f) Q5           |
| <b>GM</b> GM1 ORO.FC.231(f) §(b)(2) | §ORO.FC.231(f) Q6           |
| <b>GM</b> GM1 ORO.FC.231(f) §(c)    | §ORO.FC.231(f) Q7           |
| <b>GM</b> GM1 ORO.FC.231(g) §(a)(1) | §ORO.FC.231(g) Q1           |
| <b>GM</b> GM1 ORO.FC.231(g) §(a)(2) | §ORO.FC.231(g) Q2           |
| <b>GM</b> GM1 ORO.FC.231(g) §(b)(1) | §ORO.FC.231(g) Q3           |
| <b>GM</b> GM1 ORO.FC.231(g) §(b)(2) | §ORO.FC.231(g) Q4           |
| <b>GM</b> GM1 ORO.FC.231(g) §(c)(1) | §ORO.FC.231(g) Q5           |
| <b>GM</b> GM1 ORO.FC.231(g) §(c)(2) | §ORO.FC.231(g) Q6           |
| <b>GM</b> GM1 ORO.FC.231(h) §(a)    | §ORO.FC.231(h) Q1           |
| <b>GM</b> GM1 ORO.FC.231(h) §(b)    | §ORO.FC.231(h) Q2           |
| <b>GM</b> GM1 ORO.FC.231(h)(4) §(a) | §ORO.FC.231(h)(4) Q1        |
| <b>GM</b> GM1 ORO.FC.231(h)(4) §(b) | §ORO.FC.231(h)(4) Q2        |
| <b>GM</b> GM1 ORO.FC.231(i) §(a)(1) | §ORO.FC.231(i) Q1           |
| <b>GM</b> GM1 ORO.FC.231(i) §(a)(2) | §ORO.FC.231(i) Q2           |
| <b>GM</b> GM1 ORO.FC.231(i) §(a)(3) | §ORO.FC.231(i) Q3           |
| <b>GM</b> GM1 ORO.FC.231(i) §(b)(1) | §ORO.FC.231(i) Q4           |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>GM</b> GM1 ORO.FC.231(i) §(b)(2)        | §ORO.FC.231(i) Q5           |
| <b>GM</b> GM1 ORO.FC.231(i) §(c)           | §ORO.FC.231(i) Q6           |
| <b>GM</b> GM2 ORO.FC.231(a)                | §ORO.FC.231(a) Q1           |
| <b>GM</b> GM2 ORO.FC.231(a)(2) §(a)        | §ORO.FC.231(a)(2) Q1        |
| <b>GM</b> GM2 ORO.FC.231(a)(2) §(b)        | §ORO.FC.231(a)(2) Q2        |
| <b>GM</b> GM2 ORO.FC.231(c) §(a)(1)        | §ORO.FC.231(c) Q1           |
| <b>GM</b> GM2 ORO.FC.231(c) §(a)(2)        | §ORO.FC.231(c) Q2           |
| <b>GM</b> GM2 ORO.FC.231(c) §(a)(3)        | §ORO.FC.231(c) Q3           |
| <b>GM</b> GM2 ORO.FC.231(c) §(a)(4)        | §ORO.FC.231(c) Q4           |
| <b>GM</b> GM2 ORO.FC.231(c) §(b)           | §ORO.FC.231(c) Q5           |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(1)(i)  | §ORO.FC.231(d)(1) Q1        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(1)(ii) | §ORO.FC.231(d)(1) Q2        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(2)     | §ORO.FC.231(d)(1) Q3        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(3)     | §ORO.FC.231(d)(1) Q4        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(4)     | §ORO.FC.231(d)(1) Q5        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(5)     | §ORO.FC.231(d)(1) Q6        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(a)(6)     | §ORO.FC.231(d)(1) Q7        |
| <b>GM</b> GM2 ORO.FC.231(d)(1) §(b)        | §ORO.FC.231(d)(1) Q8        |
| <b>GM</b> GM2 ORO.FC.231(d)(2)             | §ORO.FC.231(d)(2) Q1        |
| <b>GM</b> GM2 ORO.FC.231(f) §(a)           | §ORO.FC.231(f) Q1           |
| <b>GM</b> GM2 ORO.FC.231(f) §(b)           | §ORO.FC.231(f) Q2           |
| <b>GM</b> GM2 ORO.FC.231(f) §(c)           | §ORO.FC.231(f) Q3           |
| <b>GM</b> GM2 ORO.FC.231(f) §(d)           | §ORO.FC.231(f) Q4           |
| <b>GM</b> GM2 ORO.FC.231(f) §(e)           | §ORO.FC.231(f) Q5           |
| <b>GM</b> GM2 ORO.FC.231(g)                | §ORO.FC.231(g) Q1           |
| <b>GM</b> GM2 ORO.FC.231(i)                | §ORO.FC.231(i) Q1           |
| <b>GM</b> GM3 ORO.FC.231(a) §(a)(1)        | §ORO.FC.231(a) Q1           |
| <b>GM</b> GM3 ORO.FC.231(a) §(a)(2)        | §ORO.FC.231(a) Q2           |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM3 ORO.FC.231(a) §(a)(3)     | §ORO.FC.231(a) Q3           |
| <b>GM</b> GM3 ORO.FC.231(a) §(b)(1)(i)  | §ORO.FC.231(a) Q4           |
| <b>GM</b> GM3 ORO.FC.231(a) §(b)(1)(ii) | §ORO.FC.231(a) Q5           |
| <b>GM</b> GM3 ORO.FC.231(a) §(b)(2)     | §ORO.FC.231(a) Q6           |
| <b>GM</b> GM3 ORO.FC.231(a)(2) §(a)     | §ORO.FC.231(a)(2) Q1        |
| <b>GM</b> GM3 ORO.FC.231(a)(2) §(b)     | §ORO.FC.231(a)(2) Q2        |
| <b>GM</b> GM3 ORO.FC.231(f)             | §ORO.FC.231(f) Q1           |
| <b>GM</b> GM4 ORO.FC.231(a)             | §ORO.FC.231(a) Q1           |
| <b>GM</b> GM4 ORO.FC.231(f) §(a)        | §ORO.FC.231(f) Q1           |
| <b>GM</b> GM4 ORO.FC.231(f) §(b)        | §ORO.FC.231(f) Q2           |
| <b>GM</b> GM4 ORO.FC.231(f) §(c)        | §ORO.FC.231(f) Q3           |
| <b>GM</b> GM4 ORO.FC.231(f) §(d)(1)     | §ORO.FC.231(f) Q4           |
| <b>GM</b> GM4 ORO.FC.231(f) §(d)(2)     | §ORO.FC.231(f) Q5           |
| <b>GM</b> GM4 ORO.FC.231(f) §(d)(3)     | §ORO.FC.231(f) Q6           |
| <b>GM</b> GM4 ORO.FC.231(f) §(d)(4)     | §ORO.FC.231(f) Q7           |
| <b>GM</b> GM4 ORO.FC.231(f) §(e)        | §ORO.FC.231(f) Q8           |
| <b>GM</b> GM4 ORO.FC.231(f) §(f)        | §ORO.FC.231(f) Q9           |
| <b>GM</b> GM4 ORO.FC.231(f) §(g)        | §ORO.FC.231(f) Q10          |
| <b>GM</b> GM4 ORO.FC.231(f) §(h)        | §ORO.FC.231(f) Q11          |
| <b>GM</b> GM4 ORO.FC.231(f) §(i)        | §ORO.FC.231(f) Q12          |
| <b>GM</b> GM4 ORO.FC.231(f) §(j)        | §ORO.FC.231(f) Q13          |
| <b>GM</b> GM4 ORO.FC.231(f) §(k)        | §ORO.FC.231(f) Q14          |
| <b>GM</b> GM4 ORO.FC.231(f) §(l)(1)     | §ORO.FC.231(f) Q15          |
| <b>GM</b> GM4 ORO.FC.231(f) §(l)(2)     | §ORO.FC.231(f) Q16          |
| <b>GM</b> GM4 ORO.FC.231(f) §(l)(3)     | §ORO.FC.231(f) Q17          |

## §ORO.FC.232

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.232(a)                   | §ORO.FC.232 Q1              |
| <b>IR</b> IR §ORO.FC.232(b)(1)                | §ORO.FC.232 Q2              |
| <b>IR</b> IR §ORO.FC.232(b)(2)                | §ORO.FC.232 Q3              |
| <b>IR</b> IR §ORO.FC.232(b)(3)                | §ORO.FC.232 Q4              |
| <b>AMC</b> AMC1 ORO.FC.232 §(a)               | §ORO.FC.232 Q1              |
| <b>AMC</b> AMC1 ORO.FC.232 §(b)(1)            | §ORO.FC.232 Q2              |
| <b>AMC</b> AMC1 ORO.FC.232 §(b)(2)            | §ORO.FC.232 Q3              |
| <b>AMC</b> AMC1 ORO.FC.232 §(b)(3)            | §ORO.FC.232 Q4              |
| <b>AMC</b> AMC1 ORO.FC.232 §(c)               | §ORO.FC.232 Q5              |
| <b>AMC</b> AMC1 ORO.FC.232 §(d)               | §ORO.FC.232 Q6              |
| <b>AMC</b> AMC1 ORO.FC.232 §(e)               | §ORO.FC.232 Q7              |
| <b>AMC</b> AMC1 ORO.FC.232 §(f)               | §ORO.FC.232 Q8              |
| <b>AMC</b> AMC1 ORO.FC.232 §(g)               | §ORO.FC.232 Q9              |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(a)         | §ORO.FC.232(b)(1) Q1        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(1)      | §ORO.FC.232(b)(1) Q2        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(2)      | §ORO.FC.232(b)(1) Q3        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(3)(i)   | §ORO.FC.232(b)(1) Q4        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(3)(ii)  | §ORO.FC.232(b)(1) Q5        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(3)(iii) | §ORO.FC.232(b)(1) Q6        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(3)(iv)  | §ORO.FC.232(b)(1) Q7        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(3)(v)   | §ORO.FC.232(b)(1) Q8        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(3)(vi)  | §ORO.FC.232(b)(1) Q9        |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(4)(i)   | §ORO.FC.232(b)(1) Q10       |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(4)(ii)  | §ORO.FC.232(b)(1) Q11       |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(4)(iii) | §ORO.FC.232(b)(1) Q12       |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(4)(iv)  | §ORO.FC.232(b)(1) Q13       |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(4)(v)   | §ORO.FC.232(b)(1) Q14       |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(5)(i)   | §ORO.FC.232(b)(1) Q15         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(5)(ii)  | §ORO.FC.232(b)(1) Q16         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(5)(iii) | §ORO.FC.232(b)(1) Q17         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(5)(iv)  | §ORO.FC.232(b)(1) Q18         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(6)(i)   | §ORO.FC.232(b)(1) Q19         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(6)(ii)  | §ORO.FC.232(b)(1) Q20         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(6)(iii) | §ORO.FC.232(b)(1) Q21         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(6)(iv)  | §ORO.FC.232(b)(1) Q22         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(7)(i)   | §ORO.FC.232(b)(1) Q23         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(7)(ii)  | §ORO.FC.232(b)(1) Q24         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(1) §(b)(7)(iii) | §ORO.FC.232(b)(1) Q25         |
| <b>AMC</b> AMC1 ORO.FC.232(b)(3)              | §ORO.FC.232(b)(3) Q1          |
| <b>AMC</b> AMC2 ORO.FC.232                    | §ORO.FC.232 Q1                |
| <b>AMC</b> AMC3 ORO.FC.232                    | §ORO.FC.232 Q1                |
| <b>AMC</b> AMC4 ORO.FC.232                    | §ORO.FC.232 Q1                |
| <b>AMC</b> AMC5 ORO.FC.232                    | §ORO.FC.232 Q1                |
| <b>AMC</b> AMC6 ORO.FC.232                    | §ORO.FC.232 Q1                |
| <b>AMC</b> AMC8 ORO.FC.232 §(a)               | §ORO.FC.232 Q1                |
| <b>AMC</b> AMC8 ORO.FC.232 §(b)               | §ORO.FC.232 Q2                |
| <b>AMC</b> AMC8 ORO.FC.232 §(c)(1)            | §ORO.FC.232 Q3                |
| <b>AMC</b> AMC8 ORO.FC.232 §(c)(2)            | §ORO.FC.232 Q4                |
| <b>AMC</b> AMC8 ORO.FC.232 §(d)               | §ORO.FC.232 Q5                |
| <b>AMC</b> AMC8 ORO.FC.232 §(e)               | §ORO.FC.232 Q6                |
| <b>GM</b> GM1 ORO.FC.232                      | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.FC.232                      | §ORO.FC.232 Q1                |

## §ORO.FC.235

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.235(a)    | §ORO.FC.235 Q1              |
| <b>IR</b> IR §ORO.FC.235(b)(1) | §ORO.FC.235 Q2              |
| <b>IR</b> IR §ORO.FC.235(b)(2) | §ORO.FC.235 Q3              |
| <b>IR</b> IR §ORO.FC.235(b)(3) | §ORO.FC.235 Q4              |
| <b>IR</b> IR §ORO.FC.235(c)    | §ORO.FC.235 Q5              |
| <b>IR</b> IR §ORO.FC.235(d)    | §ORO.FC.235 Q6              |
| <b>IR</b> IR §ORO.FC.235(e)    | §ORO.FC.235 Q7              |
| <b>IR</b> IR §ORO.FC.235(f)    | §ORO.FC.235 Q8              |

## §ORO.FC.235(e);

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------|-------------------------------|
| <b>GM</b> GM1 ORO.FC.235(e);(f) | — <i>informational only</i> — |

## §ORO.FC.236

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.236(a)             | §ORO.FC.236 Q1              |
| <b>IR</b> IR §ORO.FC.236(b)             | §ORO.FC.236 Q2              |
| <b>AMC</b> AMC1 ORO.FC.236 §(a)         | §ORO.FC.236 Q1              |
| <b>AMC</b> AMC1 ORO.FC.236 §(b)         | §ORO.FC.236 Q2              |
| <b>AMC</b> AMC1 ORO.FC.236 §(c)(1)      | §ORO.FC.236 Q3              |
| <b>AMC</b> AMC1 ORO.FC.236 §(c)(2)(i)   | §ORO.FC.236 Q4              |
| <b>AMC</b> AMC1 ORO.FC.236 §(c)(2)(ii)  | §ORO.FC.236 Q5              |
| <b>AMC</b> AMC1 ORO.FC.236 §(c)(2)(iii) | §ORO.FC.236 Q6              |
| <b>AMC</b> AMC1 ORO.FC.236 §(c)(3)      | §ORO.FC.236 Q7              |
| <b>GM</b> GM1 ORO.FC.236                | §ORO.FC.236 Q1              |

## §ORO.FC.240

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>IR</b> IR §ORO.FC.240(a)(1)          | §ORO.FC.240 Q1                |
| <b>IR</b> IR §ORO.FC.240(a)(2)          | §ORO.FC.240 Q2                |
| <b>IR</b> IR §ORO.FC.240(a)(3)          | §ORO.FC.240 Q3                |
| <b>IR</b> IR §ORO.FC.240(a)(4)          | §ORO.FC.240 Q4                |
| <b>IR</b> IR §ORO.FC.240(b)             | — <i>informational only</i> — |
| <b>IR</b> IR §ORO.FC.240(c)             | §ORO.FC.240 Q5                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(1)(i)   | §ORO.FC.240 Q1                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(1)(ii)  | §ORO.FC.240 Q2                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(1)(iii) | §ORO.FC.240 Q3                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(1)(iv)  | §ORO.FC.240 Q4                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(2)(i)   | §ORO.FC.240 Q5                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(2)(ii)  | §ORO.FC.240 Q6                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(2)(iii) | §ORO.FC.240 Q7                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(3)      | §ORO.FC.240 Q8                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(i)   | §ORO.FC.240 Q9                |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(ii)  | §ORO.FC.240 Q10               |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(iii) | §ORO.FC.240 Q11               |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(iv)  | §ORO.FC.240 Q12               |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(v)   | §ORO.FC.240 Q13               |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(vi)  | §ORO.FC.240 Q14               |
| <b>AMC</b> AMC1 ORO.FC.240 §(a)(4)(vii) | §ORO.FC.240 Q15               |
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(i)   | §ORO.FC.240 Q16               |
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(ii)  | §ORO.FC.240 Q17               |
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(iii) | §ORO.FC.240 Q18               |
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(iv)  | §ORO.FC.240 Q19               |
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(v)   | §ORO.FC.240 Q20               |
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(vi)  | §ORO.FC.240 Q21               |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.240 §(b)(1)(vii) | §ORO.FC.240 Q22             |
| <b>AMC</b> AMC1 ORO.FC.240 §(c)(1)(i)   | §ORO.FC.240 Q23             |
| <b>AMC</b> AMC1 ORO.FC.240 §(c)(1)(ii)  | §ORO.FC.240 Q24             |
| <b>AMC</b> AMC1 ORO.FC.240 §(c)(1)(iii) | §ORO.FC.240 Q25             |
| <b>AMC</b> AMC1 ORO.FC.240 §(c)(2)      | §ORO.FC.240 Q26             |

## §ORO.FC.320

| REGULATION HOOK            | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.320   | §ORO.FC.320 Q1              |
| <b>AMC</b> AMC1 ORO.FC.320 | §ORO.FC.320 Q1              |

## §ORO.FC.325

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.325        | §ORO.FC.325 Q1              |
| <b>AMC</b> AMC1 ORO.FC.325 §(a) | §ORO.FC.325 Q1              |
| <b>AMC</b> AMC1 ORO.FC.325 §(b) | §ORO.FC.325 Q2              |

## §ORO.FC.330

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.330(a)             | §ORO.FC.330 Q1              |
| <b>IR</b> IR §ORO.FC.330(b)             | §ORO.FC.330 Q2              |
| <b>IR</b> IR §ORO.FC.330(c)             | §ORO.FC.330 Q3              |
| <b>AMC</b> AMC1 ORO.FC.330 §(a)(1)(i)   | §ORO.FC.330 Q1              |
| <b>AMC</b> AMC1 ORO.FC.330 §(a)(1)(ii)  | §ORO.FC.330 Q2              |
| <b>AMC</b> AMC1 ORO.FC.330 §(a)(1)(iii) | §ORO.FC.330 Q3              |
| <b>AMC</b> AMC1 ORO.FC.330 §(a)(1)(iv)  | §ORO.FC.330 Q4              |
| <b>AMC</b> AMC1 ORO.FC.330 §(a)(2)      | §ORO.FC.330 Q5              |
| <b>AMC</b> AMC1 ORO.FC.330 §(a)(3)      | §ORO.FC.330 Q6              |
| <b>AMC</b> AMC1 ORO.FC.330 §(b)         | §ORO.FC.330 Q7              |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S)   |
|------------------------------------|-------------------------------|
| <b>AMC</b> AMC1 ORO.FC.330 §(c)    | §ORO.FC.330 Q8                |
| <b>AMC</b> AMC1 ORO.FC.330 §(d)    | §ORO.FC.330 Q9                |
| <b>AMC</b> AMC1 ORO.FC.330 §(e)    | §ORO.FC.330 Q10               |
| <b>AMC</b> AMC1 ORO.FC.330 §(f)    | §ORO.FC.330 Q11               |
| <b>AMC</b> AMC1 ORO.FC.330 §(g)    | §ORO.FC.330 Q12               |
| <b>AMC</b> AMC1 ORO.FC.330 §(g)(1) | §ORO.FC.330 Q13               |
| <b>AMC</b> AMC1 ORO.FC.330 §(g)(2) | §ORO.FC.330 Q14               |
| <b>AMC</b> AMC1 ORO.FC.330 §(g)(3) | §ORO.FC.330 Q15               |
| <b>AMC</b> AMC1 ORO.FC.330 §(h)    | §ORO.FC.330 Q16               |
| <b>AMC</b> AMC1 ORO.FC.330 §(h)(1) | §ORO.FC.330 Q17               |
| <b>AMC</b> AMC1 ORO.FC.330 §(h)(2) | §ORO.FC.330 Q18               |
| <b>AMC</b> AMC1 ORO.FC.330 §(h)(3) | §ORO.FC.330 Q19               |
| <b>AMC</b> AMC1 ORO.FC.330 §(h)(4) | §ORO.FC.330 Q20               |
| <b>AMC</b> AMC1 ORO.FC.330 §(i)    | §ORO.FC.330 Q21               |
| <b>AMC</b> AMC1 ORO.FC.330 §(j)    | §ORO.FC.330 Q22               |
| <b>AMC</b> AMC1 ORO.FC.330 §(k)    | §ORO.FC.330 Q23               |
| <b>GM</b> GM1 ORO.FC.330 §(a)      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.FC.330 §(b)      | — <i>informational only</i> — |

## §ORO.FC.400

| REGULATION HOOK          | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.400 | §ORO.FC.400 Q1              |

## §ORO.FC.415

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.415(a)     | §ORO.FC.415 Q1              |
| <b>IR</b> IR §ORO.FC.415(b)     | §ORO.FC.415 Q2              |
| <b>AMC</b> AMC1 ORO.FC.415 §(a) | §ORO.FC.415 Q1              |
| <b>AMC</b> AMC1 ORO.FC.415 §(b) | §ORO.FC.415 Q2              |

## §ORO.FC.420

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.420(a)               | §ORO.FC.420 Q1              |
| <b>IR</b> IR §ORO.FC.420(b)               | §ORO.FC.420 Q2              |
| <b>IR</b> IR §ORO.FC.420(c)               | §ORO.FC.420 Q3              |
| <b>IR</b> IR §ORO.FC.420(d)(1)            | §ORO.FC.420 Q4              |
| <b>IR</b> IR §ORO.FC.420(d)(2)            | §ORO.FC.420 Q5              |
| <b>IR</b> IR §ORO.FC.420(e)               | §ORO.FC.420 Q6              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(i)     | §ORO.FC.420 Q1              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(ii)    | §ORO.FC.420 Q2              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(iii)   | §ORO.FC.420 Q3              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(iv)    | §ORO.FC.420 Q4              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(ii)-2  | §ORO.FC.420 Q5              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(iii)-2 | §ORO.FC.420 Q6              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(1)(iv)-2  | §ORO.FC.420 Q7              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(2)        | §ORO.FC.420 Q8              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(3)        | §ORO.FC.420 Q9              |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(4)(i)     | §ORO.FC.420 Q10             |
| <b>AMC</b> AMC1 ORO.FC.420 §(a)(4)(ii)    | §ORO.FC.420 Q11             |
| <b>AMC</b> AMC1 ORO.FC.420 §(b)(1)        | §ORO.FC.420 Q12             |
| <b>AMC</b> AMC1 ORO.FC.420 §(b)(2)        | §ORO.FC.420 Q13             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(1)        | §ORO.FC.420 Q14             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(i)     | §ORO.FC.420 Q15             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(ii)    | §ORO.FC.420 Q16             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(iii)   | §ORO.FC.420 Q17             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(iv)    | §ORO.FC.420 Q18             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(v)     | §ORO.FC.420 Q19             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(vi)    | §ORO.FC.420 Q20             |
| <b>AMC</b> AMC1 ORO.FC.420 §(c)(2)(vii)   | §ORO.FC.420 Q21             |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------------|-----------------------------|
| AMC AMC1 ORO.FC.420 §(c)(2)(viii) | §ORO.FC.420 Q22             |
| AMC AMC1 ORO.FC.420 §(c)(3)(i)    | §ORO.FC.420 Q23             |
| AMC AMC1 ORO.FC.420 §(c)(3)(ii)   | §ORO.FC.420 Q24             |
| AMC AMC1 ORO.FC.420 §(c)(3)(iii)  | §ORO.FC.420 Q25             |
| AMC AMC1 ORO.FC.420 §(d)(1)       | §ORO.FC.420 Q26             |
| AMC AMC1 ORO.FC.420 §(d)(2)       | §ORO.FC.420 Q27             |
| AMC AMC1 ORO.FC.420 §(d)(3)       | §ORO.FC.420 Q28             |
| AMC AMC1 ORO.FC.420 §(d)(4)       | §ORO.FC.420 Q29             |
| AMC AMC1 ORO.FC.420 §(e)(1)(i)    | §ORO.FC.420 Q30             |
| AMC AMC1 ORO.FC.420 §(e)(1)(ii)   | §ORO.FC.420 Q31             |
| AMC AMC1 ORO.FC.420 §(e)(1)(iii)  | §ORO.FC.420 Q32             |
| AMC AMC1 ORO.FC.420 §(e)(1)(iv)   | §ORO.FC.420 Q33             |
| AMC AMC1 ORO.FC.420 §(e)(1)(ix)   | §ORO.FC.420 Q38             |
| AMC AMC1 ORO.FC.420 §(e)(1)(v)    | §ORO.FC.420 Q34             |
| AMC AMC1 ORO.FC.420 §(e)(1)(vi)   | §ORO.FC.420 Q35             |
| AMC AMC1 ORO.FC.420 §(e)(1)(vii)  | §ORO.FC.420 Q36             |
| AMC AMC1 ORO.FC.420 §(e)(1)(viii) | §ORO.FC.420 Q37             |
| AMC AMC1 ORO.FC.420 §(e)(1)(x)    | §ORO.FC.420 Q39             |
| AMC AMC1 ORO.FC.420 §(e)(1)(xi)   | §ORO.FC.420 Q40             |
| AMC AMC1 ORO.FC.420 §(e)(1)(xii)  | §ORO.FC.420 Q41             |
| AMC AMC1 ORO.FC.420 §(e)(1)(xiii) | §ORO.FC.420 Q42             |
| AMC AMC1 ORO.FC.420 §(e)(1)(xiv)  | §ORO.FC.420 Q43             |
| AMC AMC1 ORO.FC.420 §(e)(1)(xv)   | §ORO.FC.420 Q44             |
| AMC AMC1 ORO.FC.420 §(e)(2)       | §ORO.FC.420 Q45             |
| AMC AMC1 ORO.FC.420 §(e)(3)       | §ORO.FC.420 Q46             |
| AMC AMC1 ORO.FC.420 §(f)(1)       | §ORO.FC.420 Q47             |
| AMC AMC1 ORO.FC.420 §(f)(2)(i)    | §ORO.FC.420 Q48             |
| AMC AMC1 ORO.FC.420 §(f)(2)(ii)   | §ORO.FC.420 Q49             |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.420(e) §(a)(1) | §ORO.FC.420(e) Q1           |
| <b>AMC</b> AMC1 ORO.FC.420(e) §(a)(2) | §ORO.FC.420(e) Q2           |
| <b>AMC</b> AMC1 ORO.FC.420(e) §(b)(1) | §ORO.FC.420(e) Q3           |
| <b>AMC</b> AMC1 ORO.FC.420(e) §(b)(2) | §ORO.FC.420(e) Q4           |
| <b>AMC</b> AMC1 ORO.FC.420(e) §(c)(1) | §ORO.FC.420(e) Q5           |
| <b>AMC</b> AMC1 ORO.FC.420(e) §(c)(2) | §ORO.FC.420(e) Q6           |
| <b>AMC</b> AMC1 ORO.FC.420(e) §(d)    | §ORO.FC.420(e) Q7           |
| <b>AMC</b> AMC2 ORO.FC.420            | §ORO.FC.420 Q1              |
| <b>GM</b> GM1 ORO.FC.420(b) §(a)      | §ORO.FC.420(b) Q1           |
| <b>GM</b> GM1 ORO.FC.420(b) §(b)      | §ORO.FC.420(b) Q2           |
| <b>GM</b> GM1 ORO.FC.420(b) §(c)      | §ORO.FC.420(b) Q3           |
| <b>GM</b> GM1 ORO.FC.420(d) §(a)      | §ORO.FC.420(d) Q1           |
| <b>GM</b> GM1 ORO.FC.420(d) §(b)(1)   | §ORO.FC.420(d) Q2           |
| <b>GM</b> GM1 ORO.FC.420(d) §(b)(2)   | §ORO.FC.420(d) Q3           |
| <b>GM</b> GM1 ORO.FC.420(d) §(c)      | §ORO.FC.420(d) Q4           |

## §ORO.FC.420(joint)

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>GM</b> GM1 ORO.FC.420;430 | §ORO.FC.420(joint) Q1       |

## §ORO.FC.430

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S)   |
|--------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.FC.430(a)    | §ORO.FC.430 Q1                |
| <b>IR</b> IR §ORO.FC.430(b)(1) | §ORO.FC.430 Q2                |
| <b>IR</b> IR §ORO.FC.430(b)(2) | — <i>informational only</i> — |
| <b>IR</b> IR §ORO.FC.430(b)(3) | §ORO.FC.430 Q3                |
| <b>IR</b> IR §ORO.FC.430(c)    | §ORO.FC.430 Q4                |
| <b>IR</b> IR §ORO.FC.430(d)    | §ORO.FC.430 Q5                |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>IR</b> IR §ORO.FC.430(e)(1)             | §ORO.FC.430 Q6                |
| <b>IR</b> IR §ORO.FC.430(e)(2)             | §ORO.FC.430 Q7                |
| <b>IR</b> IR §ORO.FC.430(f)                | §ORO.FC.430 Q8                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(1)(i)      | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(1)(i)(A)   | §ORO.FC.430 Q1                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(1)(i)(B)   | §ORO.FC.430 Q2                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(1)(i)(C)   | §ORO.FC.430 Q3                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(1)(i)(D)   | §ORO.FC.430 Q4                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(1)(ii)     | §ORO.FC.430 Q5                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(i)      | §ORO.FC.430 Q6                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(ii)     | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(ii)(A)  | §ORO.FC.430 Q7                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(ii)(B)  | §ORO.FC.430 Q8                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(ii)(C)  | §ORO.FC.430 Q9                |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(ii)(D)  | §ORO.FC.430 Q10               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(ii)(E)  | §ORO.FC.430 Q11               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)    | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(A) | §ORO.FC.430 Q12               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(B) | §ORO.FC.430 Q13               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(C) | §ORO.FC.430 Q14               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(D) | §ORO.FC.430 Q15               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(E) | §ORO.FC.430 Q16               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(F) | §ORO.FC.430 Q17               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iii)(G) | §ORO.FC.430 Q18               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(iv)     | §ORO.FC.430 Q19               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(v)      | §ORO.FC.430 Q20               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(2)(vi)     | §ORO.FC.430 Q21               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(3)         | §ORO.FC.430 Q22               |

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(4)(i)       | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(4)(i)(A)    | §ORO.FC.430 Q23               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(4)(i)(B)    | §ORO.FC.430 Q24               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(4)(i)(C)    | §ORO.FC.430 Q25               |
| <b>AMC</b> AMC1 ORO.FC.430 §(a)(4)(ii)      | §ORO.FC.430 Q26               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)       | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(A)    | §ORO.FC.430 Q27               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(A)(a) | §ORO.FC.430 Q28               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(A)(b) | §ORO.FC.430 Q29               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(A)(c) | §ORO.FC.430 Q30               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(A)(d) | §ORO.FC.430 Q31               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(A)(e) | §ORO.FC.430 Q32               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(B)    | §ORO.FC.430 Q33               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(i)(C)    | §ORO.FC.430 Q34               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(1)(ii)      | §ORO.FC.430 Q35               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(2)          | §ORO.FC.430 Q36               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(i)       | §ORO.FC.430 Q37               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(ii)      | §ORO.FC.430 Q38               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(iii)     | §ORO.FC.430 Q39               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(iv)      | §ORO.FC.430 Q40               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(v)       | §ORO.FC.430 Q41               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(vi)      | §ORO.FC.430 Q42               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(3)(vii)     | §ORO.FC.430 Q43               |
| <b>AMC</b> AMC1 ORO.FC.430 §(b)(4)          | §ORO.FC.430 Q44               |
| <b>AMC</b> AMC1 ORO.FC.430 §(c)(1)          | §ORO.FC.430 Q45               |
| <b>AMC</b> AMC1 ORO.FC.430 §(c)(2)          | §ORO.FC.430 Q46               |
| <b>AMC</b> AMC1 ORO.FC.430 §(d)(1)          | §ORO.FC.430 Q47               |
| <b>AMC</b> AMC1 ORO.FC.430 §(d)(2)          | §ORO.FC.430 Q48               |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.430 §(d)(3) | §ORO.FC.430 Q49             |
| <b>AMC</b> AMC2 ORO.FC.430         | §ORO.FC.430 Q1              |
| <b>GM</b> GM1 ORO.FC.430 §(a)      | §ORO.FC.430 Q1              |
| <b>GM</b> GM1 ORO.FC.430 §(b)      | §ORO.FC.430 Q2              |
| <b>GM</b> GM1 ORO.FC.430 §(c)      | §ORO.FC.430 Q3              |
| <b>GM</b> GM1 ORO.FC.430 §(d)(1)   | §ORO.FC.430 Q4              |
| <b>GM</b> GM1 ORO.FC.430 §(d)(2)   | §ORO.FC.430 Q5              |

## §ORO.FC.440

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S)   |
|------------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.FC.440(a)(1)     | §ORO.FC.440 Q1                |
| <b>IR</b> IR §ORO.FC.440(a)(2)     | §ORO.FC.440 Q2                |
| <b>IR</b> IR §ORO.FC.440(a)(3)     | §ORO.FC.440 Q3                |
| <b>IR</b> IR §ORO.FC.440(a)(4)     | §ORO.FC.440 Q4                |
| <b>IR</b> IR §ORO.FC.440(b)        | §ORO.FC.440 Q5                |
| <b>AMC</b> AMC1 ORO.FC.440 §(a)(1) | §ORO.FC.440 Q1                |
| <b>AMC</b> AMC1 ORO.FC.440 §(a)(2) | §ORO.FC.440 Q2                |
| <b>AMC</b> AMC1 ORO.FC.440 §(a)(3) | §ORO.FC.440 Q3                |
| <b>AMC</b> AMC1 ORO.FC.440 §(b)(1) | §ORO.FC.440 Q4                |
| <b>AMC</b> AMC1 ORO.FC.440 §(b)(2) | §ORO.FC.440 Q5                |
| <b>GM</b> GM1 ORO.FC.440           | — <i>informational only</i> — |

## §ORO.FC.A.201

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.A.201(a)(1)      | §ORO.FC.A.201 Q1            |
| <b>IR</b> IR §ORO.FC.A.201(a)(2)(i)   | §ORO.FC.A.201 Q2            |
| <b>IR</b> IR §ORO.FC.A.201(a)(2)(ii)  | §ORO.FC.A.201 Q3            |
| <b>IR</b> IR §ORO.FC.A.201(a)(2)(iii) | §ORO.FC.A.201 Q4            |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.FC.A.201(a)(2)(iv)          | §ORO.FC.A.201 Q5            |
| <b>IR</b> IR §ORO.FC.A.201(b)(1)              | §ORO.FC.A.201 Q6            |
| <b>IR</b> IR §ORO.FC.A.201(b)(2)(i)           | §ORO.FC.A.201 Q7            |
| <b>IR</b> IR §ORO.FC.A.201(b)(2)(ii)          | §ORO.FC.A.201 Q8            |
| <b>IR</b> IR §ORO.FC.A.201(b)(2)(iii)         | §ORO.FC.A.201 Q9            |
| <b>IR</b> IR §ORO.FC.A.201(c)                 | §ORO.FC.A.201 Q10           |
| <b>AMC</b> AMC1 ORO.FC.A.201(a)(2)(ii) §(a)   | §ORO.FC.A.201(a)(2)(ii) Q1  |
| <b>AMC</b> AMC1 ORO.FC.A.201(a)(2)(ii) §(b)   | §ORO.FC.A.201(a)(2)(ii) Q2  |
| <b>GM</b> GM1 ORO.FC.A.201(a)(2)(ii) §(a)     | §ORO.FC.A.201(a)(2)(ii) Q1  |
| <b>GM</b> GM1 ORO.FC.A.201(a)(2)(ii) §(b)     | §ORO.FC.A.201(a)(2)(ii) Q2  |
| <b>GM</b> GM1 ORO.FC.A.201(b)(2)(iii) §(a)    | §ORO.FC.A.201(b)(2)(iii) Q1 |
| <b>GM</b> GM1 ORO.FC.A.201(b)(2)(iii) §(b)(1) | §ORO.FC.A.201(b)(2)(iii) Q2 |
| <b>GM</b> GM1 ORO.FC.A.201(b)(2)(iii) §(b)(2) | §ORO.FC.A.201(b)(2)(iii) Q3 |

### §ORO.FC.A.201(a)(2)(ii);

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S)      |
|--|----------------------------------|
| <b>GM</b> GM1 ORO.FC.A.201(a)(2)(ii);(iii) | §ORO.FC.A.201(a)(2)(ii);(iii) Q1 |

### §ORO.FC.A.245

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.A.245(a)(1) | §ORO.FC.A.245 Q1            |
| <b>IR</b> IR §ORO.FC.A.245(a)(2) | §ORO.FC.A.245 Q2            |
| <b>IR</b> IR §ORO.FC.A.245(a)(3) | §ORO.FC.A.245 Q3            |
| <b>IR</b> IR §ORO.FC.A.245(a)(4) | §ORO.FC.A.245 Q4            |
| <b>IR</b> IR §ORO.FC.A.245(a)(5) | §ORO.FC.A.245 Q5            |
| <b>IR</b> IR §ORO.FC.A.245(a)(6) | §ORO.FC.A.245 Q6            |
| <b>IR</b> IR §ORO.FC.A.245(b)    | §ORO.FC.A.245 Q7            |
| <b>IR</b> IR §ORO.FC.A.245(c)    | §ORO.FC.A.245 Q8            |

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.A.245(d)(1)   | §ORO.FC.A.245 Q9            |
| <b>IR</b> IR §ORO.FC.A.245(d)(2)   | §ORO.FC.A.245 Q10           |
| <b>IR</b> IR §ORO.FC.A.245(e)(1)   | §ORO.FC.A.245 Q11           |
| <b>IR</b> IR §ORO.FC.A.245(e)(2)   | §ORO.FC.A.245 Q12           |
| <b>IR</b> IR §ORO.FC.A.245(e)(3)   | §ORO.FC.A.245 Q13           |
| <b>IR</b> IR §ORO.FC.A.245(f)      | §ORO.FC.A.245 Q14           |
| <b>IR</b> IR §ORO.FC.A.245(g)      | §ORO.FC.A.245 Q15           |
| <b>AMC</b> AMC1 ORO.FC.A.245(a)    | §ORO.FC.A.245(a) Q1         |
| <b>AMC</b> AMC1 ORO.FC.A.245(g)    | §ORO.FC.A.245(g) Q1         |
| <b>GM</b> GM1 ORO.FC.A.245 §(a)    | §ORO.FC.A.245 Q1            |
| <b>GM</b> GM1 ORO.FC.A.245 §(b)    | §ORO.FC.A.245 Q2            |
| <b>GM</b> GM1 ORO.FC.A.245 §(c)    | §ORO.FC.A.245 Q3            |
| <b>GM</b> GM1 ORO.FC.A.245 §(d)    | §ORO.FC.A.245 Q4            |
| <b>GM</b> GM1 ORO.FC.A.245 §(e)    | §ORO.FC.A.245 Q5            |
| <b>GM</b> GM1 ORO.FC.A.245(e)(2)   | §ORO.FC.A.245(e)(2) Q1      |
| <b>GM</b> GM2 ORO.FC.A.245         | §ORO.FC.A.245 Q1            |
| <b>GM</b> GM3 ORO.FC.A.245 §(b)    | §ORO.FC.A.245 Q1            |
| <b>GM</b> GM3 ORO.FC.A.245 §(c)(1) | §ORO.FC.A.245 Q2            |
| <b>GM</b> GM3 ORO.FC.A.245 §(c)(2) | §ORO.FC.A.245 Q3            |
| <b>GM</b> GM3 ORO.FC.A.245 §(c)(3) | §ORO.FC.A.245 Q4            |
| <b>GM</b> GM3 ORO.FC.A.245 §(c)(4) | §ORO.FC.A.245 Q5            |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(1) | §ORO.FC.A.245 Q6            |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(2) | §ORO.FC.A.245 Q7            |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(3) | §ORO.FC.A.245 Q8            |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(4) | §ORO.FC.A.245 Q9            |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(5) | §ORO.FC.A.245 Q10           |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(6) | §ORO.FC.A.245 Q11           |
| <b>GM</b> GM3 ORO.FC.A.245 §(d)(7) | §ORO.FC.A.245 Q12           |

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>GM</b> GM3 ORO.FC.A.245 §(e) | §ORO.FC.A.245 Q13           |

## §ORO.FC.A.245(d);

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FC.A.245(d);(e)(2) §(a) | §ORO.FC.A.245(d);(e)(2) Q1  |
| <b>AMC</b> AMC1 ORO.FC.A.245(d);(e)(2) §(b) | §ORO.FC.A.245(d);(e)(2) Q2  |
| <b>AMC</b> AMC1 ORO.FC.A.245(d);(e)(2) §(c) | §ORO.FC.A.245(d);(e)(2) Q3  |

## §ORO.FC.A.250

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.A.250(a)(1) | §ORO.FC.A.250 Q1            |
| <b>IR</b> IR §ORO.FC.A.250(a)(2) | §ORO.FC.A.250 Q2            |
| <b>IR</b> IR §ORO.FC.A.250(a)(3) | §ORO.FC.A.250 Q3            |
| <b>IR</b> IR §ORO.FC.A.250(b)    | §ORO.FC.A.250 Q4            |

## §ORO.FC.H.250

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FC.H.250(a)(1)     | §ORO.FC.H.250 Q1            |
| <b>IR</b> IR §ORO.FC.H.250(a)(2)(i)  | §ORO.FC.H.250 Q2            |
| <b>IR</b> IR §ORO.FC.H.250(a)(2)(ii) | §ORO.FC.H.250 Q3            |

## §ORO.FC232

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------|-----------------------------|
| <b>AMC</b> AMC7 ORO.FC232 | — informational only —      |

## §ORO.FTL.100

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.100 | §ORO.FTL.100 Q1             |

## §ORO.FTL.105

| REGULATION HOOK        | AUDIT-CHECKLIST QUESTION(S) |
|------------------------|-----------------------------|
| IR IR §ORO.FTL.105(1)  | §ORO.FTL.105 Q1             |
| IR IR §ORO.FTL.105(10) | §ORO.FTL.105 Q16            |
| IR IR §ORO.FTL.105(11) | §ORO.FTL.105 Q17            |
| IR IR §ORO.FTL.105(12) | §ORO.FTL.105 Q18            |
| IR IR §ORO.FTL.105(13) | §ORO.FTL.105 Q19            |
| IR IR §ORO.FTL.105(14) | §ORO.FTL.105 Q20            |
| IR IR §ORO.FTL.105(15) | §ORO.FTL.105 Q21            |
| IR IR §ORO.FTL.105(16) | §ORO.FTL.105 Q22            |
| IR IR §ORO.FTL.105(17) | §ORO.FTL.105 Q23            |
| IR IR §ORO.FTL.105(18) | §ORO.FTL.105 Q24            |
| IR IR §ORO.FTL.105(19) | §ORO.FTL.105 Q25            |
| IR IR §ORO.FTL.105(2)  | §ORO.FTL.105 Q2             |
| IR IR §ORO.FTL.105(20) | §ORO.FTL.105 Q26            |
| IR IR §ORO.FTL.105(21) | §ORO.FTL.105 Q27            |
| IR IR §ORO.FTL.105(22) | §ORO.FTL.105 Q28            |
| IR IR §ORO.FTL.105(23) | §ORO.FTL.105 Q29            |
| IR IR §ORO.FTL.105(24) | §ORO.FTL.105 Q30            |
| IR IR §ORO.FTL.105(25) | §ORO.FTL.105 Q31            |
| IR IR §ORO.FTL.105(26) | §ORO.FTL.105 Q32            |
| IR IR §ORO.FTL.105(27) | §ORO.FTL.105 Q33            |
| IR IR §ORO.FTL.105(28) | §ORO.FTL.105 Q34            |
| IR IR §ORO.FTL.105(3)  | §ORO.FTL.105 Q3             |
| IR IR §ORO.FTL.105(4)  | §ORO.FTL.105 Q4             |
| IR IR §ORO.FTL.105(5)  | §ORO.FTL.105 Q5             |
| IR IR §ORO.FTL.105(6)  | §ORO.FTL.105 Q6             |
| IR IR §ORO.FTL.105(7)  | §ORO.FTL.105 Q7             |
| IR IR §ORO.FTL.105(8)  | §ORO.FTL.105 Q8             |

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.FTL.105(8)(a)          | §ORO.FTL.105 Q9             |
| <b>IR</b> IR §ORO.FTL.105(8)(a)(i)       | §ORO.FTL.105 Q10            |
| <b>IR</b> IR §ORO.FTL.105(8)(a)(ii)      | §ORO.FTL.105 Q11            |
| <b>IR</b> IR §ORO.FTL.105(8)(b)          | §ORO.FTL.105 Q12            |
| <b>IR</b> IR §ORO.FTL.105(8)(b)(i)       | §ORO.FTL.105 Q13            |
| <b>IR</b> IR §ORO.FTL.105(8)(b)(ii)      | §ORO.FTL.105 Q14            |
| <b>IR</b> IR §ORO.FTL.105(9)             | §ORO.FTL.105 Q15            |
| <b>GM</b> GM1 ORO.FTL.105(1) §(a)        | §ORO.FTL.105(1) Q1          |
| <b>GM</b> GM1 ORO.FTL.105(1) §(b)        | §ORO.FTL.105(1) Q2          |
| <b>GM</b> GM1 ORO.FTL.105(1) §(c)        | §ORO.FTL.105(1) Q3          |
| <b>GM</b> GM1 ORO.FTL.105(1) §(d)(1)     | §ORO.FTL.105(1) Q4          |
| <b>GM</b> GM1 ORO.FTL.105(1) §(d)(2)     | §ORO.FTL.105(1) Q5          |
| <b>GM</b> GM1 ORO.FTL.105(1) §(d)(3)(i)  | §ORO.FTL.105(1) Q6          |
| <b>GM</b> GM1 ORO.FTL.105(1) §(d)(3)(ii) | §ORO.FTL.105(1) Q7          |
| <b>GM</b> GM1 ORO.FTL.105(10)            | §ORO.FTL.105(10) Q1         |
| <b>GM</b> GM1 ORO.FTL.105(17)            | §ORO.FTL.105(17) Q1         |
| <b>GM</b> GM1 ORO.FTL.105(2) §(a)        | §ORO.FTL.105(2) Q1          |
| <b>GM</b> GM1 ORO.FTL.105(2) §(b)        | §ORO.FTL.105(2) Q2          |
| <b>GM</b> GM1 ORO.FTL.105(3)             | §ORO.FTL.105(3) Q1          |
| <b>GM</b> GM1 ORO.FTL.105(8)             | §ORO.FTL.105(8) Q1          |
| <b>GM</b> GM2 ORO.FTL.105(1)             | §ORO.FTL.105(1) Q1          |
| <b>GM</b> GM3 ORO.FTL.105(1)             | §ORO.FTL.105(1) Q1          |

## §ORO.FTL.110

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.110(a) | §ORO.FTL.110 Q1             |
| <b>IR</b> IR §ORO.FTL.110(b) | §ORO.FTL.110 Q2             |
| <b>IR</b> IR §ORO.FTL.110(c) | §ORO.FTL.110 Q3             |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.110(d)        | §ORO.FTL.110 Q4             |
| <b>IR</b> IR §ORO.FTL.110(e)        | §ORO.FTL.110 Q5             |
| <b>IR</b> IR §ORO.FTL.110(f)        | §ORO.FTL.110 Q6             |
| <b>IR</b> IR §ORO.FTL.110(g)        | §ORO.FTL.110 Q7             |
| <b>IR</b> IR §ORO.FTL.110(h)        | §ORO.FTL.110 Q8             |
| <b>IR</b> IR §ORO.FTL.110(i)        | §ORO.FTL.110 Q9             |
| <b>IR</b> IR §ORO.FTL.110(j)        | §ORO.FTL.110 Q10            |
| <b>AMC</b> AMC1 ORO.FTL.110 §(a)    | §ORO.FTL.110 Q1             |
| <b>AMC</b> AMC1 ORO.FTL.110 §(b)(1) | §ORO.FTL.110 Q2             |
| <b>AMC</b> AMC1 ORO.FTL.110 §(b)(2) | §ORO.FTL.110 Q3             |
| <b>AMC</b> AMC1 ORO.FTL.110 §(b)(3) | §ORO.FTL.110 Q4             |
| <b>AMC</b> AMC1 ORO.FTL.110(a)      | §ORO.FTL.110(a) Q1          |
| <b>AMC</b> AMC1 ORO.FTL.110(j)      | §ORO.FTL.110(j) Q1          |
| <b>GM</b> GM1 ORO.FTL.110(j)        | §ORO.FTL.110(j) Q1          |

## §ORO.FTL.115

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.115(a) | §ORO.FTL.115 Q1             |
| <b>IR</b> IR §ORO.FTL.115(b) | §ORO.FTL.115 Q2             |

## §ORO.FTL.120

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.120(a)    | §ORO.FTL.120 Q1             |
| <b>IR</b> IR §ORO.FTL.120(b)(1) | §ORO.FTL.120 Q2             |
| <b>IR</b> IR §ORO.FTL.120(b)(2) | §ORO.FTL.120 Q3             |
| <b>IR</b> IR §ORO.FTL.120(b)(3) | §ORO.FTL.120 Q4             |
| <b>IR</b> IR §ORO.FTL.120(b)(4) | §ORO.FTL.120 Q5             |
| <b>IR</b> IR §ORO.FTL.120(b)(5) | §ORO.FTL.120 Q6             |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>IR</b> IR §ORO.FTL.120(b)(6)           | §ORO.FTL.120 Q7               |
| <b>IR</b> IR §ORO.FTL.120(b)(7)           | §ORO.FTL.120 Q8               |
| <b>IR</b> IR §ORO.FTL.120(c)              | §ORO.FTL.120 Q9               |
| <b>IR</b> IR §ORO.FTL.120(d)              | §ORO.FTL.120 Q10              |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(a)    | §ORO.FTL.120(b)(1) Q1         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(b)    | §ORO.FTL.120(b)(1) Q2         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(1) | §ORO.FTL.120(b)(1) Q3         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(2) | §ORO.FTL.120(b)(1) Q4         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(3) | §ORO.FTL.120(b)(1) Q5         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(4) | §ORO.FTL.120(b)(1) Q6         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(5) | §ORO.FTL.120(b)(1) Q7         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(6) | §ORO.FTL.120(b)(1) Q8         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(7) | §ORO.FTL.120(b)(1) Q9         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(8) | §ORO.FTL.120(b)(1) Q10        |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(1) §(c)(9) | §ORO.FTL.120(b)(1) Q11        |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(2)         | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(a)(1) | §ORO.FTL.120(b)(4) Q1         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(a)(2) | §ORO.FTL.120(b)(4) Q2         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(a)(3) | §ORO.FTL.120(b)(4) Q3         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(b)(1) | §ORO.FTL.120(b)(4) Q4         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(b)(2) | §ORO.FTL.120(b)(4) Q5         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(b)(3) | §ORO.FTL.120(b)(4) Q6         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(b)(4) | §ORO.FTL.120(b)(4) Q7         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(b)(5) | §ORO.FTL.120(b)(4) Q8         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(c)(1) | §ORO.FTL.120(b)(4) Q9         |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(c)(2) | §ORO.FTL.120(b)(4) Q10        |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(c)(3) | §ORO.FTL.120(b)(4) Q11        |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(c)(4) | §ORO.FTL.120(b)(4) Q12        |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.FTL.120(b)(4) §(c)(5) | §ORO.FTL.120(b)(4) Q13      |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(5) §(a)    | §ORO.FTL.120(b)(5) Q1       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(5) §(b)    | §ORO.FTL.120(b)(5) Q2       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(5) §(c)    | §ORO.FTL.120(b)(5) Q3       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(a)(1) | §ORO.FTL.120(b)(6) Q1       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(a)(2) | §ORO.FTL.120(b)(6) Q2       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(a)(3) | §ORO.FTL.120(b)(6) Q3       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(b)(1) | §ORO.FTL.120(b)(6) Q4       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(b)(2) | §ORO.FTL.120(b)(6) Q5       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(b)(3) | §ORO.FTL.120(b)(6) Q6       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(c)(1) | §ORO.FTL.120(b)(6) Q7       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(c)(2) | §ORO.FTL.120(b)(6) Q8       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(6) §(c)(3) | §ORO.FTL.120(b)(6) Q9       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(7) §(a)    | §ORO.FTL.120(b)(7) Q1       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(7) §(b)(1) | §ORO.FTL.120(b)(7) Q2       |
| <b>AMC</b> AMC1 ORO.FTL.120(b)(7) §(b)(2) | §ORO.FTL.120(b)(7) Q3       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(1)    | §ORO.FTL.120(b)(2) Q1       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(2)    | §ORO.FTL.120(b)(2) Q2       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(3)    | §ORO.FTL.120(b)(2) Q3       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(4)    | §ORO.FTL.120(b)(2) Q4       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(5)    | §ORO.FTL.120(b)(2) Q5       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(6)    | §ORO.FTL.120(b)(2) Q6       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(2) §(7)    | §ORO.FTL.120(b)(2) Q7       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(4) §(a)    | §ORO.FTL.120(b)(4) Q1       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(4) §(b)    | §ORO.FTL.120(b)(4) Q2       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(4) §(c)    | §ORO.FTL.120(b)(4) Q3       |
| <b>AMC</b> AMC2 ORO.FTL.120(b)(4) §(d)    | §ORO.FTL.120(b)(4) Q4       |
| <b>GM</b> GM1 ORO.FTL.120                 | §ORO.FTL.120 Q1             |

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(a) | §ORO.FTL.120(b)(3) Q1       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(b) | §ORO.FTL.120(b)(3) Q2       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(c) | §ORO.FTL.120(b)(3) Q3       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(d) | §ORO.FTL.120(b)(3) Q4       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(e) | §ORO.FTL.120(b)(3) Q5       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(f) | §ORO.FTL.120(b)(3) Q6       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(g) | §ORO.FTL.120(b)(3) Q7       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(h) | §ORO.FTL.120(b)(3) Q8       |
| <b>GM</b> GM1 ORO.FTL.120(b)(3) §(i) | §ORO.FTL.120(b)(3) Q9       |

## §ORO.FTL.125

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.125(a) | §ORO.FTL.125 Q1             |
| <b>IR</b> IR §ORO.FTL.125(b) | §ORO.FTL.125 Q2             |
| <b>IR</b> IR §ORO.FTL.125(c) | §ORO.FTL.125 Q3             |
| <b>IR</b> IR §ORO.FTL.125(d) | §ORO.FTL.125 Q4             |

## §ORO.FTL.200

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.200 | §ORO.FTL.200 Q1             |

## §ORO.FTL.205

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.205(a)(1) | §ORO.FTL.205 Q1             |
| <b>IR</b> IR §ORO.FTL.205(a)(2) | §ORO.FTL.205 Q2             |
| <b>IR</b> IR §ORO.FTL.205(b)(1) | §ORO.FTL.205 Q3             |
| <b>IR</b> IR §ORO.FTL.205(b)(2) | §ORO.FTL.205 Q4             |
| <b>IR</b> IR §ORO.FTL.205(b)(3) | §ORO.FTL.205 Q5             |
| <b>IR</b> IR §ORO.FTL.205(c)    | §ORO.FTL.205 Q6             |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.FTL.205(d)(1)(i)     | §ORO.FTL.205 Q7             |
| <b>IR</b> IR §ORO.FTL.205(d)(1)(ii)    | §ORO.FTL.205 Q8             |
| <b>IR</b> IR §ORO.FTL.205(d)(2)        | §ORO.FTL.205 Q9             |
| <b>IR</b> IR §ORO.FTL.205(d)(3)(i)     | §ORO.FTL.205 Q10            |
| <b>IR</b> IR §ORO.FTL.205(d)(3)(ii)    | §ORO.FTL.205 Q11            |
| <b>IR</b> IR §ORO.FTL.205(d)(3)(iii)   | §ORO.FTL.205 Q12            |
| <b>IR</b> IR §ORO.FTL.205(d)(4)        | §ORO.FTL.205 Q13            |
| <b>IR</b> IR §ORO.FTL.205(d)(5)(i)     | §ORO.FTL.205 Q14            |
| <b>IR</b> IR §ORO.FTL.205(d)(5)(ii)    | §ORO.FTL.205 Q15            |
| <b>IR</b> IR §ORO.FTL.205(e)(i)        | §ORO.FTL.205 Q16            |
| <b>IR</b> IR §ORO.FTL.205(e)(ii)       | §ORO.FTL.205 Q17            |
| <b>IR</b> IR §ORO.FTL.205(e)(iii)      | §ORO.FTL.205 Q18            |
| <b>IR</b> IR §ORO.FTL.205(e)(iv)       | §ORO.FTL.205 Q19            |
| <b>IR</b> IR §ORO.FTL.205(f)(1)(i)     | §ORO.FTL.205 Q20            |
| <b>IR</b> IR §ORO.FTL.205(f)(1)(ii)    | §ORO.FTL.205 Q21            |
| <b>IR</b> IR §ORO.FTL.205(f)(1)(iii)   | §ORO.FTL.205 Q22            |
| <b>IR</b> IR §ORO.FTL.205(f)(2)        | §ORO.FTL.205 Q23            |
| <b>IR</b> IR §ORO.FTL.205(f)(3)        | §ORO.FTL.205 Q24            |
| <b>IR</b> IR §ORO.FTL.205(f)(4)        | §ORO.FTL.205 Q25            |
| <b>IR</b> IR §ORO.FTL.205(f)(5)        | §ORO.FTL.205 Q26            |
| <b>IR</b> IR §ORO.FTL.205(f)(6)        | §ORO.FTL.205 Q27            |
| <b>IR</b> IR §ORO.FTL.205(g)           | §ORO.FTL.205 Q28            |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(a)    | §ORO.FTL.205(f) Q1          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(1) | §ORO.FTL.205(f) Q2          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(2) | §ORO.FTL.205(f) Q3          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(3) | §ORO.FTL.205(f) Q4          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(4) | §ORO.FTL.205(f) Q5          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(5) | §ORO.FTL.205(f) Q6          |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(6) | §ORO.FTL.205(f) Q7          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(7) | §ORO.FTL.205(f) Q8          |
| <b>AMC</b> AMC1 ORO.FTL.205(f) §(b)(8) | §ORO.FTL.205(f) Q9          |
| <b>GM</b> GM1 ORO.FTL.205(a)(1)        | §ORO.FTL.205(a)(1) Q1       |
| <b>GM</b> GM1 ORO.FTL.205(b)(1)        | §ORO.FTL.205(b)(1) Q1       |
| <b>GM</b> GM1 ORO.FTL.205(f)(1)(i)     | §ORO.FTL.205(f)(1)(i) Q1    |

## §ORO.FTL.210

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.210(a)(1) | §ORO.FTL.210 Q1             |
| <b>IR</b> IR §ORO.FTL.210(a)(2) | §ORO.FTL.210 Q2             |
| <b>IR</b> IR §ORO.FTL.210(a)(3) | §ORO.FTL.210 Q3             |
| <b>IR</b> IR §ORO.FTL.210(b)(1) | §ORO.FTL.210 Q4             |
| <b>IR</b> IR §ORO.FTL.210(b)(2) | §ORO.FTL.210 Q5             |
| <b>IR</b> IR §ORO.FTL.210(b)(3) | §ORO.FTL.210 Q6             |
| <b>IR</b> IR §ORO.FTL.210(c)    | §ORO.FTL.210 Q7             |
| <b>AMC</b> AMC1 ORO.FTL.210(c)  | §ORO.FTL.210(c) Q1          |

## §ORO.FTL.215

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.215(a) | §ORO.FTL.215 Q1             |
| <b>IR</b> IR §ORO.FTL.215(b) | §ORO.FTL.215 Q2             |

## §ORO.FTL.220

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.220(a)(1) | §ORO.FTL.220 Q1             |
| <b>IR</b> IR §ORO.FTL.220(a)(2) | §ORO.FTL.220 Q2             |
| <b>IR</b> IR §ORO.FTL.220(b)    | §ORO.FTL.220 Q3             |
| <b>IR</b> IR §ORO.FTL.220(c)    | §ORO.FTL.220 Q4             |

## §ORO.FTL.225

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.225(a)    | §ORO.FTL.225 Q1             |
| <b>IR</b> IR §ORO.FTL.225(b)    | §ORO.FTL.225 Q2             |
| <b>IR</b> IR §ORO.FTL.225(c)    | §ORO.FTL.225 Q3             |
| <b>IR</b> IR §ORO.FTL.225(d)    | §ORO.FTL.225 Q4             |
| <b>IR</b> IR §ORO.FTL.225(e)    | §ORO.FTL.225 Q5             |
| <b>IR</b> IR §ORO.FTL.225(f)(1) | §ORO.FTL.225 Q6             |
| <b>IR</b> IR §ORO.FTL.225(f)(2) | §ORO.FTL.225 Q7             |
| <b>IR</b> IR §ORO.FTL.225(f)(3) | §ORO.FTL.225 Q8             |
| <b>IR</b> IR §ORO.FTL.225(f)(4) | §ORO.FTL.225 Q9             |

## §ORO.FTL.230

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.230(a)    | §ORO.FTL.230 Q1             |
| <b>IR</b> IR §ORO.FTL.230(b)(1) | §ORO.FTL.230 Q2             |
| <b>IR</b> IR §ORO.FTL.230(b)(2) | §ORO.FTL.230 Q3             |
| <b>GM</b> GM1 ORO.FTL.230(a)    | §ORO.FTL.230(a) Q1          |

## §ORO.FTL.235

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.235(a)(1) | §ORO.FTL.235 Q1             |
| <b>IR</b> IR §ORO.FTL.235(a)(2) | §ORO.FTL.235 Q2             |
| <b>IR</b> IR §ORO.FTL.235(b)    | §ORO.FTL.235 Q3             |
| <b>IR</b> IR §ORO.FTL.235(c)(1) | §ORO.FTL.235 Q4             |
| <b>IR</b> IR §ORO.FTL.235(c)(2) | §ORO.FTL.235 Q5             |
| <b>IR</b> IR §ORO.FTL.235(c)(3) | §ORO.FTL.235 Q6             |
| <b>IR</b> IR §ORO.FTL.235(d)    | §ORO.FTL.235 Q7             |
| <b>IR</b> IR §ORO.FTL.235(e)(1) | §ORO.FTL.235 Q8             |

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.235(e)(2) | §ORO.FTL.235 Q9             |
| <b>IR</b> IR §ORO.FTL.235(e)(3) | §ORO.FTL.235 Q10            |
| <b>AMC</b> AMC1 ORO.FTL.235(b)  | §ORO.FTL.235(b) Q1          |
| <b>GM</b> GM1 ORO.FTL.235(a)(2) | §ORO.FTL.235(a)(2) Q1       |

## §ORO.FTL.240

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.240(a)     | §ORO.FTL.240 Q1             |
| <b>IR</b> IR §ORO.FTL.240(b)     | §ORO.FTL.240 Q2             |
| <b>AMC</b> AMC1 ORO.FTL.240 §(a) | §ORO.FTL.240 Q1             |
| <b>AMC</b> AMC1 ORO.FTL.240 §(b) | §ORO.FTL.240 Q2             |

## §ORO.FTL.245

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.245(a)(1)(i)   | §ORO.FTL.245 Q1             |
| <b>IR</b> IR §ORO.FTL.245(a)(1)(ii)  | §ORO.FTL.245 Q2             |
| <b>IR</b> IR §ORO.FTL.245(a)(1)(iii) | §ORO.FTL.245 Q3             |
| <b>IR</b> IR §ORO.FTL.245(a)(1)(iv)  | §ORO.FTL.245 Q4             |
| <b>IR</b> IR §ORO.FTL.245(a)(2)      | §ORO.FTL.245 Q5             |
| <b>IR</b> IR §ORO.FTL.245(b)(1)      | §ORO.FTL.245 Q6             |
| <b>IR</b> IR §ORO.FTL.245(b)(2)      | §ORO.FTL.245 Q7             |
| <b>IR</b> IR §ORO.FTL.245(c)         | §ORO.FTL.245 Q8             |

## §ORO.FTL.250

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.FTL.250(a) | §ORO.FTL.250 Q1             |
| <b>IR</b> IR §ORO.FTL.250(b) | §ORO.FTL.250 Q2             |

## §ORO.GEN.105

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------|-------------------------------|
| <b>IR</b> IR §ORO.GEN.105 | — <i>informational only</i> — |

## §ORO.GEN.110

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.GEN.110(a)           | §ORO.GEN.110 Q1             |
| <b>IR</b> IR §ORO.GEN.110(b)           | §ORO.GEN.110 Q2             |
| <b>IR</b> IR §ORO.GEN.110(c)           | §ORO.GEN.110 Q3             |
| <b>IR</b> IR §ORO.GEN.110(d)           | §ORO.GEN.110 Q4             |
| <b>IR</b> IR §ORO.GEN.110(e)           | §ORO.GEN.110 Q5             |
| <b>IR</b> IR §ORO.GEN.110(f)           | §ORO.GEN.110 Q6             |
| <b>IR</b> IR §ORO.GEN.110(g)           | §ORO.GEN.110 Q7             |
| <b>IR</b> IR §ORO.GEN.110(h)           | §ORO.GEN.110 Q8             |
| <b>IR</b> IR §ORO.GEN.110(i)           | §ORO.GEN.110 Q9             |
| <b>IR</b> IR §ORO.GEN.110(j)           | §ORO.GEN.110 Q10            |
| <b>IR</b> IR §ORO.GEN.110(k)(1)        | §ORO.GEN.110 Q11            |
| <b>IR</b> IR §ORO.GEN.110(k)(2)        | §ORO.GEN.110 Q12            |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(a)    | §ORO.GEN.110(a) Q2          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(b)    | §ORO.GEN.110(a) Q3          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(c)    | §ORO.GEN.110(a) Q4          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(d)    | §ORO.GEN.110(a) Q5          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(e)    | §ORO.GEN.110(a) Q6          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(f)    | §ORO.GEN.110(a) Q7          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(g)    | §ORO.GEN.110(a) Q8          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(h)    | §ORO.GEN.110(a) Q9          |
| <b>AMC</b> AMC1 ORO.GEN.110(a) §(i)    | §ORO.GEN.110(a) Q10         |
| <b>AMC</b> AMC1 ORO.GEN.110(c)         | §ORO.GEN.110(c) Q1          |
| <b>AMC</b> AMC1 ORO.GEN.110(e) §(a)(1) | §ORO.GEN.110(e) Q2          |

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| AMC AMC1 ORO.GEN.110(e) §(a)(2)  | §ORO.GEN.110(e) Q3          |
| AMC AMC1 ORO.GEN.110(e) §(a)(3)  | §ORO.GEN.110(e) Q4          |
| AMC AMC1 ORO.GEN.110(e) §(a)(4)  | §ORO.GEN.110(e) Q5          |
| AMC AMC1 ORO.GEN.110(e) §(a)(5)  | §ORO.GEN.110(e) Q6          |
| AMC AMC1 ORO.GEN.110(e) §(b)(1)  | §ORO.GEN.110(e) Q8          |
| AMC AMC1 ORO.GEN.110(e) §(b)(2)  | §ORO.GEN.110(e) Q9          |
| AMC AMC1 ORO.GEN.110(e) §(b)(3)  | §ORO.GEN.110(e) Q10         |
| AMC AMC1 ORO.GEN.110(e) §(b)(4)  | §ORO.GEN.110(e) Q11         |
| AMC AMC1 ORO.GEN.110(f) §(a)(1)  | §ORO.GEN.110(f) Q1          |
| AMC AMC1 ORO.GEN.110(f) §(a)(2)  | §ORO.GEN.110(f) Q2          |
| AMC AMC1 ORO.GEN.110(f) §(b)(1)  | §ORO.GEN.110(f) Q3          |
| AMC AMC1 ORO.GEN.110(f) §(b)(2)  | §ORO.GEN.110(f) Q4          |
| AMC AMC1 ORO.GEN.110(f) §(b)(3)  | §ORO.GEN.110(f) Q5          |
| AMC AMC1 ORO.GEN.110(f) §(b)(4)  | §ORO.GEN.110(f) Q6          |
| AMC AMC1 ORO.GEN.110(f) §(c)     | §ORO.GEN.110(f) Q7          |
| AMC AMC1 ORO.GEN.110(f)(h) §(1)  | §ORO.GEN.110(f)(h) Q8       |
| AMC AMC1 ORO.GEN.110(f)(h) §(10) | §ORO.GEN.110(f)(h) Q17      |
| AMC AMC1 ORO.GEN.110(f)(h) §(11) | §ORO.GEN.110(f)(h) Q18      |
| AMC AMC1 ORO.GEN.110(f)(h) §(12) | §ORO.GEN.110(f)(h) Q19      |
| AMC AMC1 ORO.GEN.110(f)(h) §(13) | §ORO.GEN.110(f)(h) Q20      |
| AMC AMC1 ORO.GEN.110(f)(h) §(14) | §ORO.GEN.110(f)(h) Q21      |
| AMC AMC1 ORO.GEN.110(f)(h) §(15) | §ORO.GEN.110(f)(h) Q22      |
| AMC AMC1 ORO.GEN.110(f)(h) §(16) | §ORO.GEN.110(f)(h) Q23      |
| AMC AMC1 ORO.GEN.110(f)(h) §(17) | §ORO.GEN.110(f)(h) Q24      |
| AMC AMC1 ORO.GEN.110(f)(h) §(18) | §ORO.GEN.110(f)(h) Q25      |
| AMC AMC1 ORO.GEN.110(f)(h) §(19) | §ORO.GEN.110(f)(h) Q26      |
| AMC AMC1 ORO.GEN.110(f)(h) §(2)  | §ORO.GEN.110(f)(h) Q9       |
| AMC AMC1 ORO.GEN.110(f)(h) §(3)  | §ORO.GEN.110(f)(h) Q10      |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(4)    | §ORO.GEN.110(f)(h) Q11        |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(5)    | §ORO.GEN.110(f)(h) Q12        |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(6)    | §ORO.GEN.110(f)(h) Q13        |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(7)    | §ORO.GEN.110(f)(h) Q14        |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(8)    | §ORO.GEN.110(f)(h) Q15        |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(9)    | §ORO.GEN.110(f)(h) Q16        |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(a)(1) | §ORO.GEN.110(f)(h) Q1         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(a)(2) | §ORO.GEN.110(f)(h) Q2         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(a)(3) | §ORO.GEN.110(f)(h) Q3         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(a)(4) | §ORO.GEN.110(f)(h) Q4         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(a)(5) | §ORO.GEN.110(f)(h) Q5         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(a)(6) | §ORO.GEN.110(f)(h) Q6         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(b)    | §ORO.GEN.110(f)(h) Q7         |
| <b>AMC</b> AMC1 ORO.GEN.110(f)(h) §(c)    | §ORO.GEN.110(f)(h) Q27        |
| <b>AMC</b> AMC2 ORO.GEN.110(a)            | §ORO.GEN.110(a) Q1            |
| <b>AMC</b> AMC2 ORO.GEN.110(e) §(a)       | §ORO.GEN.110(e) Q1            |
| <b>AMC</b> AMC2 ORO.GEN.110(e) §(b)       | §ORO.GEN.110(e) Q2            |
| <b>AMC</b> AMC2 ORO.GEN.110(f)            | §ORO.GEN.110(f) Q1            |
| <b>GM</b> GM1 ORO.GEN.110(a)              | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(c) §(a)         | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(c) §(b)         | §ORO.GEN.110(c) Q1            |
| <b>GM</b> GM1 ORO.GEN.110(e)              | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(a)         | §ORO.GEN.110(f) Q1            |
| <b>GM</b> GM1 ORO.GEN.110(f) §(b)(1)      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(b)(2)      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(b)(3)      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(1)      | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(10)     | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(11)     | — <i>informational only</i> — |

| REGULATION HOOK                       | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------------|-------------------------------|
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(12) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(13) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(14) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(2)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(3)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(4)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(5)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(6)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(7)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(8)  | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.110(f) §(c)(9)  | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.GEN.110(e)          | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.GEN.110(f) §(a)     | §ORO.GEN.110(f) Q1            |
| <b>GM</b> GM2 ORO.GEN.110(f) §(b)     | §ORO.GEN.110(f) Q2            |
| <b>GM</b> GM2 ORO.GEN.110(f) §(c)     | §ORO.GEN.110(f) Q3            |
| <b>GM</b> GM2 ORO.GEN.110(f) §(d)     | §ORO.GEN.110(f) Q4            |
| <b>GM</b> GM2 ORO.GEN.110(f) §(e)     | §ORO.GEN.110(f) Q5            |
| <b>GM</b> GM2 ORO.GEN.110(f) §(f)     | §ORO.GEN.110(f) Q6            |
| <b>GM</b> GM2 ORO.GEN.110(f) §(g)     | §ORO.GEN.110(f) Q7            |
| <b>GM</b> GM3 ORO.GEN.110(f) §(a)     | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.GEN.110(f) §(b)     | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.GEN.110(f) §(c)     | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.GEN.110(f) §(d)     | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.GEN.110(f) §(e)     | — <i>informational only</i> — |
| <b>GM</b> GM3 ORO.GEN.110(f) §(f)     | — <i>informational only</i> — |

## §ORO.GEN.110(a)

| REGULATION HOOK | AUDIT-CHECKLIST QUESTION(S) |
|-----------------|-----------------------------|
| <b>AMC</b> AMC1 | §ORO.GEN.110(a) Q1          |

## §ORO.GEN.110(e)

| REGULATION HOOK | AUDIT-CHECKLIST QUESTION(S) |
|-----------------|-----------------------------|
| AMC AMC1        | §ORO.GEN.110(e) Q1          |
| AMC AMC1        | §ORO.GEN.110(e) Q7          |

## §ORO.GEN.110(c)&amp;

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| AMC AMC1 ORO.GEN.110(c)&(e) §(a)         | §ORO.GEN.110(c)(e) Q1         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(b)         | §ORO.GEN.110(c)(e) Q2         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(c)         | §ORO.GEN.110(c)(e) Q3         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(1)      | §ORO.GEN.110(c)(e) Q4         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(10)     | §ORO.GEN.110(c)(e) Q18        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(2)(i)   | §ORO.GEN.110(c)(e) Q5         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(2)(ii)  | §ORO.GEN.110(c)(e) Q6         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(2)(iii) | §ORO.GEN.110(c)(e) Q7         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(3)(i)   | §ORO.GEN.110(c)(e) Q8         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(3)(ii)  | §ORO.GEN.110(c)(e) Q9         |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(3)(iii) | §ORO.GEN.110(c)(e) Q10        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(3)(iv)  | §ORO.GEN.110(c)(e) Q11        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(4)      | §ORO.GEN.110(c)(e) Q12        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(5)      | — <i>informational only</i> — |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(5)(A)   | §ORO.GEN.110(c)(e) Q13        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(5)(B)   | §ORO.GEN.110(c)(e) Q26        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(5)(C)   | §ORO.GEN.110(c)(e) Q27        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(5)(D)   | §ORO.GEN.110(c)(e) Q28        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(6)      | — <i>informational only</i> — |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(6)(A)   | §ORO.GEN.110(c)(e) Q14        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(6)(B)   | §ORO.GEN.110(c)(e) Q29        |
| AMC AMC1 ORO.GEN.110(c)&(e) §(d)(7)      | — <i>informational only</i> — |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(7)(A) | §ORO.GEN.110(c)(e) Q15      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(7)(B) | §ORO.GEN.110(c)(e) Q30      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(7)(C) | §ORO.GEN.110(c)(e) Q31      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(7)(D) | §ORO.GEN.110(c)(e) Q32      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(7)(E) | §ORO.GEN.110(c)(e) Q33      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(7)(F) | §ORO.GEN.110(c)(e) Q34      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(8)    | §ORO.GEN.110(c)(e) Q16      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(d)(9)    | §ORO.GEN.110(c)(e) Q17      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(e)       | §ORO.GEN.110(c)(e) Q19      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(f)       | §ORO.GEN.110(c)(e) Q20      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(g)       | §ORO.GEN.110(c)(e) Q21      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(h)(1)    | §ORO.GEN.110(c)(e) Q22      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(h)(2)    | §ORO.GEN.110(c)(e) Q23      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(h)(3)    | §ORO.GEN.110(c)(e) Q24      |
| <b>AMC</b> AMC1 ORO.GEN.110(c)&(e) §(i)       | §ORO.GEN.110(c)(e) Q25      |

## §ORO.GEN.115

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.115(a) | §ORO.GEN.115 Q1             |
| <b>IR</b> IR §ORO.GEN.115(b) | §ORO.GEN.115 Q2             |

## §ORO.GEN.120

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.120(a)   | §ORO.GEN.120 Q1             |
| <b>IR</b> IR §ORO.GEN.120(b)   | §ORO.GEN.120 Q2             |
| <b>IR</b> IR §ORO.GEN.120(c)   | §ORO.GEN.120 Q3             |
| <b>IR</b> IR §ORO.GEN.120(d)   | §ORO.GEN.120 Q4             |
| <b>AMC</b> AMC1 ORO.GEN.120(a) | §ORO.GEN.120(a) Q1          |

## §ORO.GEN.125

| REGULATION HOOK             | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.125   | §ORO.GEN.125 Q1             |
| <b>AMC</b> AMC1 ORO.GEN.125 | §ORO.GEN.125 Q1             |

## §ORO.GEN.130

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.130(a)(1)      | §ORO.GEN.130 Q1             |
| <b>IR</b> IR §ORO.GEN.130(a)(2)      | §ORO.GEN.130 Q2             |
| <b>IR</b> IR §ORO.GEN.130(b)         | §ORO.GEN.130 Q3             |
| <b>IR</b> IR §ORO.GEN.130(c)         | §ORO.GEN.130 Q4             |
| <b>AMC</b> AMC1 ORO.GEN.130 §(a)     | §ORO.GEN.130 Q1             |
| <b>AMC</b> AMC1 ORO.GEN.130 §(b)     | §ORO.GEN.130 Q2             |
| <b>AMC</b> AMC1 ORO.GEN.130 §(c)     | §ORO.GEN.130 Q3             |
| <b>AMC</b> AMC1 ORO.GEN.130(b)       | §ORO.GEN.130(b) Q1          |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(1) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(2) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(3) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(4) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(5) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(6) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(7) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(8) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(a)(9) | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(a) §(b)    | §ORO.GEN.130(a) Q1          |
| <b>GM</b> GM1 ORO.GEN.130(a) §(c)    | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.130(b) §(a)    | §ORO.GEN.130(b) Q1          |
| <b>GM</b> GM1 ORO.GEN.130(b) §(b)    | §ORO.GEN.130(b) Q2          |
| <b>GM</b> GM1 ORO.GEN.130(b) §(c)(1) | §ORO.GEN.130(b) Q3          |
| <b>GM</b> GM1 ORO.GEN.130(b) §(c)(2) | §ORO.GEN.130(b) Q4          |

| REGULATION HOOK               | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------|-----------------------------|
| GM GM1 ORO.GEN.130(b) §(c)(3) | §ORO.GEN.130(b) Q5          |
| GM GM1 ORO.GEN.130(b) §(d)    | §ORO.GEN.130(b) Q6          |
| GM GM1 ORO.GEN.130(b) §(e)    | §ORO.GEN.130(b) Q7          |
| GM GM1 ORO.GEN.130(b) §(f)    | §ORO.GEN.130(b) Q8          |
| GM GM1 ORO.GEN.130(b) §(g)    | §ORO.GEN.130(b) Q9          |
| GM GM1 ORO.GEN.130(b) §(h)(1) | §ORO.GEN.130(b) Q10         |
| GM GM1 ORO.GEN.130(b) §(h)(2) | §ORO.GEN.130(b) Q11         |
| GM GM1 ORO.GEN.130(b) §(h)(3) | §ORO.GEN.130(b) Q12         |
| GM GM1 ORO.GEN.130(b) §(i)    | §ORO.GEN.130(b) Q13         |
| GM GM1 ORO.GEN.130(b) §(j)(1) | §ORO.GEN.130(b) Q14         |
| GM GM1 ORO.GEN.130(b) §(j)(2) | §ORO.GEN.130(b) Q15         |
| GM GM1 ORO.GEN.130(b) §(j)(3) | §ORO.GEN.130(b) Q16         |
| GM GM1 ORO.GEN.130(b) §(j)(4) | §ORO.GEN.130(b) Q17         |
| GM GM1 ORO.GEN.130(b) §(j)(5) | §ORO.GEN.130(b) Q18         |
| GM GM1 ORO.GEN.130(b) §(k)    | §ORO.GEN.130(b) Q19         |
| GM GM1 ORO.GEN.130(b) §(l)(1) | §ORO.GEN.130(b) Q20         |
| GM GM1 ORO.GEN.130(b) §(l)(2) | §ORO.GEN.130(b) Q21         |
| GM GM1 ORO.GEN.130(b) §(l)(3) | §ORO.GEN.130(b) Q22         |
| GM GM1 ORO.GEN.130(b) §(m)(1) | §ORO.GEN.130(b) Q23         |
| GM GM1 ORO.GEN.130(b) §(m)(2) | §ORO.GEN.130(b) Q24         |
| GM GM1 ORO.GEN.130(b) §(n)(1) | §ORO.GEN.130(b) Q25         |
| GM GM1 ORO.GEN.130(b) §(n)(2) | §ORO.GEN.130(b) Q26         |
| GM GM1 ORO.GEN.130(b) §(n)(3) | §ORO.GEN.130(b) Q27         |
| GM GM1 ORO.GEN.130(b) §(n)(4) | §ORO.GEN.130(b) Q28         |
| GM GM1 ORO.GEN.130(b) §(o)    | §ORO.GEN.130(b) Q29         |
| GM GM1 ORO.GEN.130(b) §(p)    | §ORO.GEN.130(b) Q30         |
| GM GM1 ORO.GEN.130(b) §(q)(1) | §ORO.GEN.130(b) Q31         |
| GM GM1 ORO.GEN.130(b) §(q)(2) | §ORO.GEN.130(b) Q32         |

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>GM</b> GM1 ORO.GEN.130(b) §(r)(1) | §ORO.GEN.130(b) Q33         |
| <b>GM</b> GM1 ORO.GEN.130(b) §(s)(1) | §ORO.GEN.130(b) Q34         |
| <b>GM</b> GM1 ORO.GEN.130(b) §(t)    | §ORO.GEN.130(b) Q35         |
| <b>GM</b> GM2 ORO.GEN.130(a)         | §ORO.GEN.130(a) Q1          |

## §ORO.GEN.135

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.135(a)(1) | §ORO.GEN.135 Q1             |
| <b>IR</b> IR §ORO.GEN.135(a)(2) | §ORO.GEN.135 Q2             |
| <b>IR</b> IR §ORO.GEN.135(a)(3) | §ORO.GEN.135 Q3             |
| <b>IR</b> IR §ORO.GEN.135(b)    | §ORO.GEN.135 Q4             |

## §ORO.GEN.140

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.140(a)(1)  | §ORO.GEN.140 Q1             |
| <b>IR</b> IR §ORO.GEN.140(a)(2)  | §ORO.GEN.140 Q2             |
| <b>IR</b> IR §ORO.GEN.140(b)(i)  | §ORO.GEN.140 Q3             |
| <b>IR</b> IR §ORO.GEN.140(b)(ii) | §ORO.GEN.140 Q4             |

## §ORO.GEN.150

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S)   |
|--------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.GEN.150(a)   | §ORO.GEN.150 Q1               |
| <b>IR</b> IR §ORO.GEN.150(b)   | §ORO.GEN.150 Q2               |
| <b>IR</b> IR §ORO.GEN.150(c)   | §ORO.GEN.150 Q3               |
| <b>IR</b> IR §ORO.GEN.150(d)   | §ORO.GEN.150 Q4               |
| <b>AMC</b> AMC1 ORO.GEN.150(b) | §ORO.GEN.150(b) Q1            |
| <b>GM</b> GM1 ORO.GEN.150 §(a) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.150 §(b) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.150 §(c) | — <i>informational only</i> — |

## §ORO.GEN.155

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.155(a) | §ORO.GEN.155 Q1             |
| <b>IR</b> IR §ORO.GEN.155(b) | §ORO.GEN.155 Q2             |

## §ORO.GEN.160

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.GEN.160(a)        | §ORO.GEN.160 Q1               |
| <b>IR</b> IR §ORO.GEN.160(b)        | §ORO.GEN.160 Q2               |
| <b>IR</b> IR §ORO.GEN.160(c)        | §ORO.GEN.160 Q3               |
| <b>IR</b> IR §ORO.GEN.160(d)        | §ORO.GEN.160 Q4               |
| <b>IR</b> IR §ORO.GEN.160(e)        | §ORO.GEN.160 Q5               |
| <b>AMC</b> AMC1 ORO.GEN.160 §(a)    | §ORO.GEN.160 Q1               |
| <b>AMC</b> AMC1 ORO.GEN.160 §(b)    | §ORO.GEN.160 Q2               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(a)    | §ORO.GEN.160 Q1               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(b)(1) | §ORO.GEN.160 Q2               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(b)(2) | §ORO.GEN.160 Q3               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(b)(3) | §ORO.GEN.160 Q4               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(b)(4) | §ORO.GEN.160 Q5               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(b)(5) | §ORO.GEN.160 Q6               |
| <b>AMC</b> AMC2 ORO.GEN.160 §(c)    | §ORO.GEN.160 Q7               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(a)(1) | §ORO.GEN.160 Q1               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(a)(2) | §ORO.GEN.160 Q2               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(a)(3) | §ORO.GEN.160 Q3               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(a)(4) | §ORO.GEN.160 Q4               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(a)(5) | §ORO.GEN.160 Q5               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(a)(6) | §ORO.GEN.160 Q6               |
| <b>AMC</b> AMC3 ORO.GEN.160 §(b)    | §ORO.GEN.160 Q7               |
| <b>GM</b> GM1 ORO.GEN.160 §(a)      | — <i>informational only</i> — |

| REGULATION HOOK                   | AUDIT-CHECKLIST QUESTION(S)   |
|-----------------------------------|-------------------------------|
| <b>GM</b> GM1 ORO.GEN.160 §(b)(1) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.160 §(b)(2) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.160 §(c)    | — <i>informational only</i> — |

## §ORO.GEN.200

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>IR</b> IR §ORO.GEN.200(a)(1)           | §ORO.GEN.200 Q1             |
| <b>IR</b> IR §ORO.GEN.200(a)(2)           | §ORO.GEN.200 Q2             |
| <b>IR</b> IR §ORO.GEN.200(a)(3)           | §ORO.GEN.200 Q3             |
| <b>IR</b> IR §ORO.GEN.200(a)(4)           | §ORO.GEN.200 Q4             |
| <b>IR</b> IR §ORO.GEN.200(a)(5)           | §ORO.GEN.200 Q5             |
| <b>IR</b> IR §ORO.GEN.200(a)(6)           | §ORO.GEN.200 Q6             |
| <b>IR</b> IR §ORO.GEN.200(a)(7)           | §ORO.GEN.200 Q7             |
| <b>IR</b> IR §ORO.GEN.200(b)              | §ORO.GEN.200 Q8             |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(a)(1) | §ORO.GEN.200(a)(2) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(a)(2) | §ORO.GEN.200(a)(2) Q2       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(a)(3) | §ORO.GEN.200(a)(2) Q3       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(a)(4) | §ORO.GEN.200(a)(2) Q4       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(b)(1) | §ORO.GEN.200(a)(2) Q5       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(b)(2) | §ORO.GEN.200(a)(2) Q6       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(b)(3) | §ORO.GEN.200(a)(2) Q7       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(b)(4) | §ORO.GEN.200(a)(2) Q8       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(b)(5) | §ORO.GEN.200(a)(2) Q9       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(c)(1) | §ORO.GEN.200(a)(2) Q10      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(c)(2) | §ORO.GEN.200(a)(2) Q11      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(2) §(c)(3) | §ORO.GEN.200(a)(2) Q12      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(a)(1) | §ORO.GEN.200(a)(4) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(a)(2) | §ORO.GEN.200(a)(4) Q2       |

| REGULATION HOOK                                | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(b)(1)(i)   | §ORO.GEN.200(a)(4) Q3       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(b)(1)(ii)  | §ORO.GEN.200(a)(4) Q4       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(b)(1)(iii) | §ORO.GEN.200(a)(4) Q5       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(b)(1)(iv)  | §ORO.GEN.200(a)(4) Q6       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(4) §(b)(2)      | §ORO.GEN.200(a)(4) Q7       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(1)      | §ORO.GEN.200(a)(5) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(2)      | §ORO.GEN.200(a)(5) Q2       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(3)      | §ORO.GEN.200(a)(5) Q3       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(4)      | §ORO.GEN.200(a)(5) Q4       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(5)      | §ORO.GEN.200(a)(5) Q5       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(6)      | §ORO.GEN.200(a)(5) Q6       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(a)(7)      | §ORO.GEN.200(a)(5) Q7       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(5) §(b)         | §ORO.GEN.200(a)(5) Q8       |
| <b>AMC</b> AMC1 ORO.GEN.200(b) §(a)            | §ORO.GEN.200(b) Q1          |
| <b>AMC</b> AMC1 ORO.GEN.200(b) §(b)(1)         | §ORO.GEN.200(b) Q2          |
| <b>AMC</b> AMC1 ORO.GEN.200(b) §(b)(2)(i)      | §ORO.GEN.200(b) Q3          |
| <b>AMC</b> AMC1 ORO.GEN.200(b) §(b)(2)(ii)     | §ORO.GEN.200(b) Q4          |
| <b>AMC</b> AMC1 ORO.GEN.200(b) §(b)(2)(iii)    | §ORO.GEN.200(b) Q5          |
| <b>AMC</b> AMC1 ORO.GEN.200(b) §(b)(2)(iv)     | §ORO.GEN.200(b) Q6          |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(3) §(a)         | §ORO.GEN.200(a)(3) Q1       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(3) §(b)         | §ORO.GEN.200(a)(3) Q2       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(a)         | §ORO.GEN.200(a)(5) Q1       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(1)      | §ORO.GEN.200(a)(5) Q2       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(10)     | §ORO.GEN.200(a)(5) Q11      |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(11)     | §ORO.GEN.200(a)(5) Q12      |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(12)     | §ORO.GEN.200(a)(5) Q13      |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(2)      | §ORO.GEN.200(a)(5) Q3       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(3)      | §ORO.GEN.200(a)(5) Q4       |

| REGULATION HOOK                              | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(4)    | §ORO.GEN.200(a)(5) Q5       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(5)    | §ORO.GEN.200(a)(5) Q6       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(6)    | §ORO.GEN.200(a)(5) Q7       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(7)    | §ORO.GEN.200(a)(5) Q8       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(8)    | §ORO.GEN.200(a)(5) Q9       |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(b)(9)    | §ORO.GEN.200(a)(5) Q10      |
| <b>AMC</b> AMC2 ORO.GEN.200(a)(5) §(c)       | §ORO.GEN.200(a)(5) Q14      |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(a)         | §ORO.GEN.200(a)(1) Q1       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(b)         | §ORO.GEN.200(a)(1) Q2       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(1)(i)   | §ORO.GEN.200(a)(1) Q3       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(1)(ii)  | §ORO.GEN.200(a)(1) Q4       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(1)(iii) | §ORO.GEN.200(a)(1) Q5       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(2)(i)   | §ORO.GEN.200(a)(1) Q6       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(2)(ii)  | §ORO.GEN.200(a)(1) Q7       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(2)(iii) | §ORO.GEN.200(a)(1) Q8       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(3)(i)   | §ORO.GEN.200(a)(1) Q9       |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(3)(ii)  | §ORO.GEN.200(a)(1) Q10      |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(3)(iii) | §ORO.GEN.200(a)(1) Q11      |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(3)(iv)  | §ORO.GEN.200(a)(1) Q12      |
| <b>GM</b> GM1 ORO.GEN.200(a)(1) §(c)(3)(v)   | §ORO.GEN.200(a)(1) Q13      |
| <b>GM</b> GM1 ORO.GEN.200(a)(2)              | §ORO.GEN.200(a)(2) Q1       |
| <b>GM</b> GM1 ORO.GEN.200(a)(3) §(a)         | §ORO.GEN.200(a)(3) Q1       |
| <b>GM</b> GM1 ORO.GEN.200(a)(3) §(b)(1)      | §ORO.GEN.200(a)(3) Q2       |
| <b>GM</b> GM1 ORO.GEN.200(a)(3) §(b)(2)      | §ORO.GEN.200(a)(3) Q3       |
| <b>GM</b> GM1 ORO.GEN.200(a)(3) §(c)         | §ORO.GEN.200(a)(3) Q4       |
| <b>GM</b> GM1 ORO.GEN.200(a)(3) §(d)         | §ORO.GEN.200(a)(3) Q5       |
| <b>GM</b> GM1 ORO.GEN.200(a)(4)              | §ORO.GEN.200(a)(4) Q1       |
| <b>GM</b> GM1 ORO.GEN.200(a)(5) §(a)         | §ORO.GEN.200(a)(5) Q1       |

| REGULATION HOOK                              | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>GM</b> GM1 ORO.GEN.200(a)(5) §(b)         | §ORO.GEN.200(a)(5) Q2       |
| <b>GM</b> GM1 ORO.GEN.200(a)(6) §(a)         | §ORO.GEN.200(a)(6) Q1       |
| <b>GM</b> GM1 ORO.GEN.200(a)(6) §(b)         | §ORO.GEN.200(a)(6) Q2       |
| <b>GM</b> GM1 ORO.GEN.200(a)(6) §(c)(1)      | §ORO.GEN.200(a)(6) Q3       |
| <b>GM</b> GM1 ORO.GEN.200(a)(6) §(c)(2)      | §ORO.GEN.200(a)(6) Q4       |
| <b>GM</b> GM1 ORO.GEN.200(a)(6) §(d)         | §ORO.GEN.200(a)(6) Q5       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(a)         | §ORO.GEN.200(a)(1) Q1       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(b)         | §ORO.GEN.200(a)(1) Q2       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(c)         | §ORO.GEN.200(a)(1) Q3       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(d)(1)      | §ORO.GEN.200(a)(1) Q4       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(d)(2)      | §ORO.GEN.200(a)(1) Q5       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(d)(3)      | §ORO.GEN.200(a)(1) Q6       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(d)(4)      | §ORO.GEN.200(a)(1) Q7       |
| <b>GM</b> GM2 ORO.GEN.200(a)(1) §(e)         | §ORO.GEN.200(a)(1) Q8       |
| <b>GM</b> GM2 ORO.GEN.200(a)(2)              | §ORO.GEN.200(a)(2) Q1       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(a)         | §ORO.GEN.200(a)(3) Q1       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(b)         | §ORO.GEN.200(a)(3) Q2       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(1)      | §ORO.GEN.200(a)(3) Q3       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(2)(i)   | §ORO.GEN.200(a)(3) Q4       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(2)(ii)  | §ORO.GEN.200(a)(3) Q5       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(2)(iii) | §ORO.GEN.200(a)(3) Q6       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(2)(iv)  | §ORO.GEN.200(a)(3) Q7       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(2)(v)   | §ORO.GEN.200(a)(3) Q8       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(2)(vi)  | §ORO.GEN.200(a)(3) Q9       |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(c)(3)      | §ORO.GEN.200(a)(3) Q10      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(d)(1)      | §ORO.GEN.200(a)(3) Q11      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(d)(2)      | §ORO.GEN.200(a)(3) Q12      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(d)(3)      | §ORO.GEN.200(a)(3) Q13      |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(d)(4)       | §ORO.GEN.200(a)(3) Q14      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(d)(5)       | §ORO.GEN.200(a)(3) Q15      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(1)(i)    | §ORO.GEN.200(a)(3) Q16      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(1)(ii)   | §ORO.GEN.200(a)(3) Q17      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(1)(iii)  | §ORO.GEN.200(a)(3) Q18      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(1)(iv)   | §ORO.GEN.200(a)(3) Q19      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(1)(v)    | §ORO.GEN.200(a)(3) Q20      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(10)(i)   | §ORO.GEN.200(a)(3) Q65      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(10)(ii)  | §ORO.GEN.200(a)(3) Q66      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(11)(i)   | §ORO.GEN.200(a)(3) Q67      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(11)(ii)  | §ORO.GEN.200(a)(3) Q68      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(11)(iii) | §ORO.GEN.200(a)(3) Q69      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(11)(iv)  | §ORO.GEN.200(a)(3) Q70      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(12)(i)   | §ORO.GEN.200(a)(3) Q71      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(12)(ii)  | §ORO.GEN.200(a)(3) Q72      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(12)(iii) | §ORO.GEN.200(a)(3) Q73      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(12)(iv)  | §ORO.GEN.200(a)(3) Q74      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(12)(v)   | §ORO.GEN.200(a)(3) Q75      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(2)(i)    | §ORO.GEN.200(a)(3) Q21      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(2)(ii)   | §ORO.GEN.200(a)(3) Q22      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(2)(iii)  | §ORO.GEN.200(a)(3) Q23      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(2)(iv)   | §ORO.GEN.200(a)(3) Q24      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(2)(v)    | §ORO.GEN.200(a)(3) Q25      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(3)(i)    | §ORO.GEN.200(a)(3) Q26      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(3)(ii)   | §ORO.GEN.200(a)(3) Q27      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(3)(iii)  | §ORO.GEN.200(a)(3) Q28      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(4)       | §ORO.GEN.200(a)(3) Q29      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(5)(i)    | §ORO.GEN.200(a)(3) Q30      |

| REGULATION HOOK                               | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(5)(ii)   | §ORO.GEN.200(a)(3) Q31      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(5)(iii)  | §ORO.GEN.200(a)(3) Q32      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(5)(iv)   | §ORO.GEN.200(a)(3) Q33      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(6)(i)    | §ORO.GEN.200(a)(3) Q34      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(6)(ii)   | §ORO.GEN.200(a)(3) Q35      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(6)(iii)  | §ORO.GEN.200(a)(3) Q36      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(6)(iv)   | §ORO.GEN.200(a)(3) Q37      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(7)(i)    | §ORO.GEN.200(a)(3) Q38      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(7)(ii)   | §ORO.GEN.200(a)(3) Q39      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(7)(iii)  | §ORO.GEN.200(a)(3) Q40      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(i)    | §ORO.GEN.200(a)(3) Q41      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(ii)   | §ORO.GEN.200(a)(3) Q42      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(iii)  | §ORO.GEN.200(a)(3) Q43      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(iv)   | §ORO.GEN.200(a)(3) Q44      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(ix)   | §ORO.GEN.200(a)(3) Q49      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(v)    | §ORO.GEN.200(a)(3) Q45      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(vi)   | §ORO.GEN.200(a)(3) Q46      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(vii)  | §ORO.GEN.200(a)(3) Q47      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(viii) | §ORO.GEN.200(a)(3) Q48      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(x)    | §ORO.GEN.200(a)(3) Q50      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(xi)   | §ORO.GEN.200(a)(3) Q51      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(8)(xii)  | §ORO.GEN.200(a)(3) Q52      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(9)(i)    | §ORO.GEN.200(a)(3) Q53      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(9)(ii)   | §ORO.GEN.200(a)(3) Q54      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(9)(iii)  | §ORO.GEN.200(a)(3) Q55      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(9)(iv)   | §ORO.GEN.200(a)(3) Q56      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(9)(ix)   | §ORO.GEN.200(a)(3) Q61      |
| <b>GM</b> GM2 ORO.GEN.200(a)(3) §(e)(9)(v)    | §ORO.GEN.200(a)(3) Q57      |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| GM GM2 ORO.GEN.200(a)(3) §(e)(9)(vi)   | §ORO.GEN.200(a)(3) Q58      |
| GM GM2 ORO.GEN.200(a)(3) §(e)(9)(vii)  | §ORO.GEN.200(a)(3) Q59      |
| GM GM2 ORO.GEN.200(a)(3) §(e)(9)(viii) | §ORO.GEN.200(a)(3) Q60      |
| GM GM2 ORO.GEN.200(a)(3) §(e)(9)(x)    | §ORO.GEN.200(a)(3) Q62      |
| GM GM2 ORO.GEN.200(a)(3) §(e)(9)(xi)   | §ORO.GEN.200(a)(3) Q63      |
| GM GM2 ORO.GEN.200(a)(3) §(e)(9)(xii)  | §ORO.GEN.200(a)(3) Q64      |
| GM GM2 ORO.GEN.200(a)(3) §(f)(1)       | §ORO.GEN.200(a)(3) Q76      |
| GM GM2 ORO.GEN.200(a)(3) §(f)(2)       | §ORO.GEN.200(a)(3) Q77      |
| GM GM2 ORO.GEN.200(a)(3) §(f)(3)       | §ORO.GEN.200(a)(3) Q78      |
| GM GM2 ORO.GEN.200(a)(3) §(g)          | §ORO.GEN.200(a)(3) Q79      |
| GM GM2 ORO.GEN.200(a)(6) §(a)(1)       | §ORO.GEN.200(a)(6) Q1       |
| GM GM2 ORO.GEN.200(a)(6) §(a)(2)       | §ORO.GEN.200(a)(6) Q2       |
| GM GM2 ORO.GEN.200(a)(6) §(a)(3)       | §ORO.GEN.200(a)(6) Q3       |
| GM GM2 ORO.GEN.200(a)(6) §(a)(4)       | §ORO.GEN.200(a)(6) Q4       |
| GM GM2 ORO.GEN.200(a)(6) §(a)(5)       | §ORO.GEN.200(a)(6) Q5       |
| GM GM2 ORO.GEN.200(a)(6) §(b)(1)       | §ORO.GEN.200(a)(6) Q6       |
| GM GM2 ORO.GEN.200(a)(6) §(b)(10)      | §ORO.GEN.200(a)(6) Q15      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(11)      | §ORO.GEN.200(a)(6) Q16      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(12)      | §ORO.GEN.200(a)(6) Q17      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(13)      | §ORO.GEN.200(a)(6) Q18      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(14)      | §ORO.GEN.200(a)(6) Q19      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(15)      | §ORO.GEN.200(a)(6) Q20      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(16)      | §ORO.GEN.200(a)(6) Q21      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(2)       | §ORO.GEN.200(a)(6) Q7       |
| GM GM2 ORO.GEN.200(a)(6) §(b)(3)       | §ORO.GEN.200(a)(6) Q8       |
| GM GM2 ORO.GEN.200(a)(6) §(b)(4)       | §ORO.GEN.200(a)(6) Q9       |
| GM GM2 ORO.GEN.200(a)(6) §(b)(5)       | §ORO.GEN.200(a)(6) Q10      |
| GM GM2 ORO.GEN.200(a)(6) §(b)(6)       | §ORO.GEN.200(a)(6) Q11      |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>GM</b> GM2 ORO.GEN.200(a)(6) §(b)(7) | §ORO.GEN.200(a)(6) Q12      |
| <b>GM</b> GM2 ORO.GEN.200(a)(6) §(b)(8) | §ORO.GEN.200(a)(6) Q13      |
| <b>GM</b> GM2 ORO.GEN.200(a)(6) §(b)(9) | §ORO.GEN.200(a)(6) Q14      |
| <b>GM</b> GM3 ORO.GEN.200(a)(1)         | §ORO.GEN.200(a)(1) Q1       |
| <b>GM</b> GM3 ORO.GEN.200(a)(3)         | §ORO.GEN.200(a)(3) Q1       |
| <b>GM</b> GM3 ORO.GEN.200(a)(6) §(a)    | §ORO.GEN.200(a)(6) Q1       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(a)(1) | §ORO.GEN.200(a)(3) Q1       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(a)(2) | §ORO.GEN.200(a)(3) Q2       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(a)(3) | §ORO.GEN.200(a)(3) Q3       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(a)(4) | §ORO.GEN.200(a)(3) Q4       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(a)(5) | §ORO.GEN.200(a)(3) Q5       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(b)(1) | §ORO.GEN.200(a)(3) Q6       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(b)(2) | §ORO.GEN.200(a)(3) Q7       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(b)(3) | §ORO.GEN.200(a)(3) Q8       |
| <b>GM</b> GM4 ORO.GEN.200(a)(3) §(b)(4) | §ORO.GEN.200(a)(3) Q9       |
| <b>GM</b> GM4 ORO.GEN.200(a)(6) §(a)    | §ORO.GEN.200(a)(6) Q1       |
| <b>GM</b> GM4 ORO.GEN.200(a)(6) §(b)    | §ORO.GEN.200(a)(6) Q2       |
| <b>GM</b> GM5 ORO.GEN.200(a)(3)         | §ORO.GEN.200(a)(3) Q1       |

## §ORO.GEN.200(a)(1)

| REGULATION HOOK                                | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1                                | §ORO.GEN.200(a)(1) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(1)      | §ORO.GEN.200(a)(1) Q2       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(i)   | §ORO.GEN.200(a)(1) Q3       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(ii)  | §ORO.GEN.200(a)(1) Q4       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(iii) | §ORO.GEN.200(a)(1) Q5       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(iv)  | §ORO.GEN.200(a)(1) Q6       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(v)   | §ORO.GEN.200(a)(1) Q7       |

| REGULATION HOOK                                      | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(vi)        | §ORO.GEN.200(a)(1) Q8       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(vii)       | §ORO.GEN.200(a)(1) Q9       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(2)(viii)#2028 | §ORO.GEN.200(a)(1) Q10      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(a)(3)            | §ORO.GEN.200(a)(1) Q11      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(b)(1)            | §ORO.GEN.200(a)(1) Q12      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(b)(2)            | §ORO.GEN.200(a)(1) Q13      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(b)(3)(i)         | §ORO.GEN.200(a)(1) Q14      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(b)(3)(ii)        | §ORO.GEN.200(a)(1) Q15      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(b)(3)(iii)       | §ORO.GEN.200(a)(1) Q16      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(c)               | §ORO.GEN.200(a)(1) Q17      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1) §(d)               | §ORO.GEN.200(a)(1) Q18      |

## §ORO.GEN.200(a)(6)

| REGULATION HOOK                              | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(a)       | §ORO.GEN.200(a)(6) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(a)(1)    | §ORO.GEN.200(a)(6) Q2       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(a)(2)    | §ORO.GEN.200(a)(6) Q3       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)       | §ORO.GEN.200(a)(6) Q4       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)(1)    | §ORO.GEN.200(a)(6) Q5       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)(2)    | §ORO.GEN.200(a)(6) Q6       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)(3)    | §ORO.GEN.200(a)(6) Q7       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)(4)    | §ORO.GEN.200(a)(6) Q8       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)(5)    | §ORO.GEN.200(a)(6) Q9       |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(b)(6)    | §ORO.GEN.200(a)(6) Q10      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)       | §ORO.GEN.200(a)(6) Q11      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(1)    | §ORO.GEN.200(a)(6) Q12      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(2)    | §ORO.GEN.200(a)(6) Q13      |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(3)(i) | §ORO.GEN.200(a)(6) Q14      |

| REGULATION HOOK                                  | AUDIT-CHECKLIST QUESTION(S)   |
|--|-------------------------------|
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(3)(ii)    | §ORO.GEN.200(a)(6) Q15        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(3)(iii)   | §ORO.GEN.200(a)(6) Q16        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(3)(iv)    | §ORO.GEN.200(a)(6) Q17        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(4)        | §ORO.GEN.200(a)(6) Q18        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(5)        | §ORO.GEN.200(a)(6) Q19        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(6)        | §ORO.GEN.200(a)(6) Q20        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(c)(7)        | §ORO.GEN.200(a)(6) Q21        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)           | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(1)        | §ORO.GEN.200(a)(6) Q22        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)        | §ORO.GEN.200(a)(6) Q23        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(i)     | §ORO.GEN.200(a)(6) Q24        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(ii)    | §ORO.GEN.200(a)(6) Q25        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(iii)   | §ORO.GEN.200(a)(6) Q26        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(iv)    | §ORO.GEN.200(a)(6) Q27        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(v)     | §ORO.GEN.200(a)(6) Q28        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(vi)(A) | §ORO.GEN.200(a)(6) Q29        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(vi)(B) | §ORO.GEN.200(a)(6) Q30        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(vi)(C) | §ORO.GEN.200(a)(6) Q31        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(vi)(D) | §ORO.GEN.200(a)(6) Q32        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(vi)(E) | §ORO.GEN.200(a)(6) Q33        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(vii)   | §ORO.GEN.200(a)(6) Q34        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(d)(2)(viii)  | §ORO.GEN.200(a)(6) Q35        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(e)           | — <i>informational only</i> — |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(e)(1)        | §ORO.GEN.200(a)(6) Q36        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(e)(2)        | §ORO.GEN.200(a)(6) Q37        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(e)(3)        | §ORO.GEN.200(a)(6) Q38        |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(6) §(e)(4)        | §ORO.GEN.200(a)(6) Q39        |

## §ORO.GEN.200(a)(1);(2);(3);

| REGULATION HOOK                                    | AUDIT-CHECKLIST QUESTION(S)    |
|--|--------------------------------|
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1);(2);(3);(5) §(a) | §ORO.GEN.200(a)(1)(2)(3)(5) Q1 |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1);(2);(3);(5) §(b) | §ORO.GEN.200(a)(1)(2)(3)(5) Q2 |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1);(2);(3);(5) §(c) | §ORO.GEN.200(a)(1)(2)(3)(5) Q3 |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1);(2);(3);(5) §(d) | §ORO.GEN.200(a)(1)(2)(3)(5) Q4 |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1);(2);(3);(5) §(e) | §ORO.GEN.200(a)(1)(2)(3)(5) Q5 |
| <b>AMC</b> AMC1 ORO.GEN.200(a)(1);(2);(3);(5) §(f) | §ORO.GEN.200(a)(1)(2)(3)(5) Q6 |

## §ORO.GEN.200A

| REGULATION HOOK            | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.200A | §ORO.GEN.200A Q1            |

## §ORO.GEN.205

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.205(a)(1)  | §ORO.GEN.205 Q1             |
| <b>IR</b> IR §ORO.GEN.205(a)(2)  | §ORO.GEN.205 Q2             |
| <b>IR</b> IR §ORO.GEN.205(b)     | §ORO.GEN.205 Q3             |
| <b>AMC</b> AMC1 ORO.GEN.205 §(a) | §ORO.GEN.205 Q1             |
| <b>AMC</b> AMC1 ORO.GEN.205 §(b) | §ORO.GEN.205 Q2             |
| <b>AMC</b> AMC1 ORO.GEN.205 §(c) | §ORO.GEN.205 Q3             |
| <b>AMC</b> AMC1 ORO.GEN.205 §(d) | §ORO.GEN.205 Q4             |
| <b>GM</b> GM1 ORO.GEN.205 §(a)   | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.205 §(b)   | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.205 §(c)   | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.205 §(d)   | §ORO.GEN.205 Q1             |
| <b>GM</b> GM2 ORO.GEN.205 §(a)   | §ORO.GEN.205 Q1             |
| <b>GM</b> GM2 ORO.GEN.205 §(b)   | §ORO.GEN.205 Q2             |
| <b>GM</b> GM2 ORO.GEN.205 §(c)   | §ORO.GEN.205 Q3             |

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>GM</b> GM2 ORO.GEN.205 §(c)(1)    | §ORO.GEN.205 Q4             |
| <b>GM</b> GM2 ORO.GEN.205 §(c)(2)    | §ORO.GEN.205 Q5             |
| <b>GM</b> GM2 ORO.GEN.205 §(c)(3)    | §ORO.GEN.205 Q6             |
| <b>GM</b> GM2 ORO.GEN.205 §(c)(4)    | §ORO.GEN.205 Q7             |
| <b>GM</b> GM2 ORO.GEN.205 §(c)(5)    | §ORO.GEN.205 Q8             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(1)  | §ORO.GEN.205 Q1             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(10) | §ORO.GEN.205 Q10            |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(2)  | §ORO.GEN.205 Q2             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(3)  | §ORO.GEN.205 Q3             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(4)  | §ORO.GEN.205 Q4             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(5)  | §ORO.GEN.205 Q5             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(6)  | §ORO.GEN.205 Q6             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(7)  | §ORO.GEN.205 Q7             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(8)  | §ORO.GEN.205 Q8             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(a)(9)  | §ORO.GEN.205 Q9             |
| <b>AMC</b> AMC2 ORO.GEN.205 §(b)     | §ORO.GEN.205 Q11            |
| <b>AMC</b> AMC2 ORO.GEN.205 §(c)     | §ORO.GEN.205 Q12            |
| <b>AMC</b> AMC3 ORO.GEN.205          | §ORO.GEN.205 Q1             |

## §ORO.GEN.210

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.210(a)        | §ORO.GEN.210 Q1             |
| <b>IR</b> IR §ORO.GEN.210(b)        | §ORO.GEN.210 Q2             |
| <b>IR</b> IR §ORO.GEN.210(c)        | §ORO.GEN.210 Q3             |
| <b>IR</b> IR §ORO.GEN.210(d)        | §ORO.GEN.210 Q4             |
| <b>IR</b> IR §ORO.GEN.210(e)        | §ORO.GEN.210 Q5             |
| <b>AMC</b> AMC1 ORO.GEN.210(a) §(a) | §ORO.GEN.210(a) Q1          |
| <b>AMC</b> AMC1 ORO.GEN.210(a) §(b) | §ORO.GEN.210(a) Q2          |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S) |
|-------------------------------------|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.210(a) §(c) | §ORO.GEN.210(a) Q3          |
| <b>AMC</b> AMC1 ORO.GEN.210(a) §(d) | §ORO.GEN.210(a) Q4          |
| <b>AMC</b> AMC1 ORO.GEN.210(a) §(e) | §ORO.GEN.210(a) Q5          |
| <b>GM</b> GM1 ORO.GEN.210(a) §(a)   | §ORO.GEN.210(a) Q1          |
| <b>GM</b> GM1 ORO.GEN.210(a) §(b)   | §ORO.GEN.210(a) Q2          |

## §ORO.GEN.215

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.215 | §ORO.GEN.215 Q1             |

## §ORO.GEN.220

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.GEN.220(a)        | §ORO.GEN.220 Q1               |
| <b>IR</b> IR §ORO.GEN.220(b)        | §ORO.GEN.220 Q2               |
| <b>IR</b> IR §ORO.GEN.220(c)        | §ORO.GEN.220 Q3               |
| <b>AMC</b> AMC1 ORO.GEN.220(b) §(a) | §ORO.GEN.220(b) Q1            |
| <b>AMC</b> AMC1 ORO.GEN.220(b) §(b) | §ORO.GEN.220(b) Q2            |
| <b>AMC</b> AMC1 ORO.GEN.220(b) §(c) | §ORO.GEN.220(b) Q3            |
| <b>AMC</b> AMC1 ORO.GEN.220(b) §(d) | §ORO.GEN.220(b) Q4            |
| <b>GM</b> GM1 ORO.GEN.220(b)        | — <i>informational only</i> — |

## §ORO.GEN.310

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.GEN.310(a) (1) | §ORO.GEN.310 Q1             |
| <b>IR</b> IR §ORO.GEN.310(a) (2) | §ORO.GEN.310 Q2             |
| <b>IR</b> IR §ORO.GEN.310(b) (1) | §ORO.GEN.310 Q3             |
| <b>IR</b> IR §ORO.GEN.310(b) (2) | §ORO.GEN.310 Q4             |
| <b>IR</b> IR §ORO.GEN.310(c) ¶1  | §ORO.GEN.310 Q5             |
| <b>IR</b> IR §ORO.GEN.310(c) ¶2  | §ORO.GEN.310 Q6             |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.GEN.310(d)           | §ORO.GEN.310 Q7             |
| <b>IR</b> IR §ORO.GEN.310(e)(1)        | §ORO.GEN.310 Q8             |
| <b>IR</b> IR §ORO.GEN.310(e)(2)        | §ORO.GEN.310 Q9             |
| <b>IR</b> IR §ORO.GEN.310(e)(3)        | §ORO.GEN.310 Q10            |
| <b>IR</b> IR §ORO.GEN.310(f)(1)        | §ORO.GEN.310 Q11            |
| <b>IR</b> IR §ORO.GEN.310(f)(2)        | §ORO.GEN.310 Q12            |
| <b>IR</b> IR §ORO.GEN.310(f)(3)        | §ORO.GEN.310 Q13            |
| <b>IR</b> IR §ORO.GEN.310(f)(4)        | §ORO.GEN.310 Q14            |
| <b>GM</b> GM1 ORO.GEN.310 §(a)(1)      | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(a)(2)      | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(b)(1)      | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(b)(2)      | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(b)(3)      | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(c)         | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(d)         | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310 §(e)         | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310(a)(2)        | — informational only —      |
| <b>GM</b> GM1 ORO.GEN.310(d)           | §ORO.GEN.310(d) Q1          |
| <b>GM</b> GM2 ORO.GEN.310 §(a)(1)      | §ORO.GEN.310 Q1             |
| <b>GM</b> GM2 ORO.GEN.310 §(a)(2)(i)   | §ORO.GEN.310 Q2             |
| <b>GM</b> GM2 ORO.GEN.310 §(a)(2)(ii)  | §ORO.GEN.310 Q3             |
| <b>GM</b> GM2 ORO.GEN.310 §(a)(2)(iii) | §ORO.GEN.310 Q4             |
| <b>GM</b> GM2 ORO.GEN.310 §(b)         | §ORO.GEN.310 Q5             |

## §ORO.GEN.310(b);

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(a)(1) | §ORO.GEN.310(b)(e) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(a)(2) | §ORO.GEN.310(b)(e) Q2       |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(a)(3) | §ORO.GEN.310(b)(e) Q3       |

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(a)(4) | §ORO.GEN.310(b)(e) Q4       |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(a)(5) | §ORO.GEN.310(b)(e) Q5       |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(a)(6) | §ORO.GEN.310(b)(e) Q6       |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(e) §(b)    | §ORO.GEN.310(b)(e) Q7       |

## §ORO.GEN.310(b);(d);

| REGULATION HOOK                                | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.310(b);(d);(f) §(a)    | §ORO.GEN.310(b)(d)(f) Q1    |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(d);(f) §(b)    | §ORO.GEN.310(b)(d)(f) Q2    |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(d);(f) §(c)(1) | §ORO.GEN.310(b)(d)(f) Q3    |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(d);(f) §(c)(2) | §ORO.GEN.310(b)(d)(f) Q4    |
| <b>AMC</b> AMC1 ORO.GEN.310(b);(d);(f) §(d)    | §ORO.GEN.310(b)(d)(f) Q5    |

## §ORO.GEN.315

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.GEN.315(a)           | §ORO.GEN.315 Q1             |
| <b>IR</b> IR §ORO.GEN.315(b)           | §ORO.GEN.315 Q2             |
| <b>IR</b> IR §ORO.GEN.315(c)(1)        | §ORO.GEN.315 Q3             |
| <b>IR</b> IR §ORO.GEN.315(c)(2)        | §ORO.GEN.315 Q4             |
| <b>IR</b> IR §ORO.GEN.315(c)(3)        | §ORO.GEN.315 Q5             |
| <b>IR</b> IR §ORO.GEN.315(d)(1)        | §ORO.GEN.315 Q6             |
| <b>IR</b> IR §ORO.GEN.315(d)(2)        | §ORO.GEN.315 Q7             |
| <b>IR</b> IR §ORO.GEN.315(d)(3)        | §ORO.GEN.315 Q8             |
| <b>AMC</b> AMC1 ORO.GEN.315(b) §(a)    | §ORO.GEN.315(b) Q1          |
| <b>AMC</b> AMC1 ORO.GEN.315(b) §(b)    | §ORO.GEN.315(b) Q2          |
| <b>AMC</b> AMC1 ORO.GEN.315(b) §(c)(1) | §ORO.GEN.315(b) Q3          |
| <b>AMC</b> AMC1 ORO.GEN.315(b) §(c)(2) | §ORO.GEN.315(b) Q4          |
| <b>AMC</b> AMC1 ORO.GEN.315(b) §(d)    | §ORO.GEN.315(b) Q5          |

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S)   |
|--------------------------------------|-------------------------------|
| <b>AMC</b> AMC1 ORO.GEN.315(b) §(e)  | §ORO.GEN.315(b) Q6            |
| <b>GM</b> GM1 ORO.GEN.315            | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.315(c)(3) §(a) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.315(c)(3) §(b) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.315(c)(3) §(c) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.GEN.315(c)(3) §(d) | — <i>informational only</i> — |

## §ORO.GEN.315(b);

| REGULATION HOOK                            | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.GEN.315(b);(c) §(a)(1) | §ORO.GEN.315(b)(c) Q1       |
| <b>AMC</b> AMC1 ORO.GEN.315(b);(c) §(a)(2) | §ORO.GEN.315(b)(c) Q2       |
| <b>AMC</b> AMC1 ORO.GEN.315(b);(c) §(b)(1) | §ORO.GEN.315(b)(c) Q3       |
| <b>AMC</b> AMC1 ORO.GEN.315(b);(c) §(b)(2) | §ORO.GEN.315(b)(c) Q4       |

## §ORO.MLR.100

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S) |
|----------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.MLR.100(a)     | §ORO.MLR.100 Q1             |
| <b>IR</b> IR §ORO.MLR.100(b)     | §ORO.MLR.100 Q2             |
| <b>IR</b> IR §ORO.MLR.100(c)     | §ORO.MLR.100 Q3             |
| <b>IR</b> IR §ORO.MLR.100(d)     | §ORO.MLR.100 Q4             |
| <b>IR</b> IR §ORO.MLR.100(e)     | §ORO.MLR.100 Q5             |
| <b>IR</b> IR §ORO.MLR.100(f)     | §ORO.MLR.100 Q6             |
| <b>IR</b> IR §ORO.MLR.100(g)(1)  | §ORO.MLR.100 Q7             |
| <b>IR</b> IR §ORO.MLR.100(g)(2)  | §ORO.MLR.100 Q8             |
| <b>IR</b> IR §ORO.MLR.100(h)     | §ORO.MLR.100 Q9             |
| <b>IR</b> IR §ORO.MLR.100(i)     | §ORO.MLR.100 Q10            |
| <b>IR</b> IR §ORO.MLR.100(j)     | §ORO.MLR.100 Q11            |
| <b>IR</b> IR §ORO.MLR.100(k)     | §ORO.MLR.100 Q12            |
| <b>AMC</b> AMC1 ORO.MLR.100 §(a) | §ORO.MLR.100 Q1             |

| REGULATION HOOK          | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------|-----------------------------|
| AMC1 ORO.MLR.100 §(b)    | §ORO.MLR.100 Q2             |
| AMC1 ORO.MLR.100 §(c)(1) | §ORO.MLR.100 Q3             |
| AMC1 ORO.MLR.100 §(c)(2) | §ORO.MLR.100 Q4             |
| AMC1 ORO.MLR.100 §(c)(3) | §ORO.MLR.100 Q5             |
| AMC1 ORO.MLR.100 §(d)(1) | §ORO.MLR.100 Q6             |
| AMC1 ORO.MLR.100 §(d)(2) | §ORO.MLR.100 Q7             |
| AMC1 ORO.MLR.100 §(d)(3) | §ORO.MLR.100 Q8             |
| AMC1 ORO.MLR.100 §(e)    | §ORO.MLR.100 Q9             |
| AMC1 ORO.MLR.100 §(f)    | §ORO.MLR.100 Q10            |
| AMC1 ORO.MLR.100 §(g)    | §ORO.MLR.100 Q11            |
| AMC1 ORO.MLR.100 §(h)    | §ORO.MLR.100 Q12            |
| AMC1 ORO.MLR.100 §(i)    | §ORO.MLR.100 Q13            |
| AMC1 ORO.MLR.100 §(j)    | §ORO.MLR.100 Q14            |
| AMC2 ORO.MLR.100 §(a)    | §ORO.MLR.100 Q1             |
| AMC2 ORO.MLR.100 §(b)    | §ORO.MLR.100 Q2             |
| AMC2 ORO.MLR.100 §(c)    | §ORO.MLR.100 Q3             |
| AMC2 ORO.MLR.100 §(d)    | §ORO.MLR.100 Q4             |
| AMC2 ORO.MLR.100 §(e)    | §ORO.MLR.100 Q5             |
| AMC2 ORO.MLR.100 §(f)    | §ORO.MLR.100 Q6             |
| AMC2 ORO.MLR.100 §(g)    | §ORO.MLR.100 Q7             |
| AMC2 ORO.MLR.100 §(h)    | §ORO.MLR.100 Q8             |
| AMC2 ORO.MLR.100 §(i)    | §ORO.MLR.100 Q9             |
| AMC2 ORO.MLR.100 §(j)    | §ORO.MLR.100 Q10            |
| AMC2 ORO.MLR.100 §(k)    | §ORO.MLR.100 Q11            |
| AMC2 ORO.MLR.100 §(l)    | §ORO.MLR.100 Q12            |
| AMC2 ORO.MLR.100 §(m)    | §ORO.MLR.100 Q13            |
| AMC2 ORO.MLR.100 §(n)    | §ORO.MLR.100 Q14            |
| AMC2 ORO.MLR.100 §(o)    | §ORO.MLR.100 Q15            |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| <b>AMC</b> AMC2 ORO.MLR.100 §(p)    | §ORO.MLR.100 Q16              |
| <b>AMC</b> AMC2 ORO.MLR.100 §(q)    | §ORO.MLR.100 Q17              |
| <b>AMC</b> AMC2 ORO.MLR.100 §(r)    | §ORO.MLR.100 Q18              |
| <b>AMC</b> AMC3 ORO.MLR.100 §(a)    | §ORO.MLR.100 Q1               |
| <b>AMC</b> AMC3 ORO.MLR.100 §(b)    | §ORO.MLR.100 Q2               |
| <b>AMC</b> AMC3 ORO.MLR.100 §(c)    | §ORO.MLR.100 Q3               |
| <b>AMC</b> AMC4 ORO.MLR.100 §(a)    | §ORO.MLR.100 Q1               |
| <b>AMC</b> AMC4 ORO.MLR.100 §(b)    | §ORO.MLR.100 Q2               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(a)(1) | §ORO.MLR.100 Q1               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(a)(2) | §ORO.MLR.100 Q2               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(a)(3) | §ORO.MLR.100 Q3               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(a)(4) | §ORO.MLR.100 Q4               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(b)    | §ORO.MLR.100 Q5               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(c)(1) | §ORO.MLR.100 Q6               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(c)(2) | §ORO.MLR.100 Q7               |
| <b>AMC</b> AMC5 ORO.MLR.100 §(c)(3) | §ORO.MLR.100 Q8               |
| <b>GM</b> GM1 ORO.MLR.100(k)        | — <i>informational only</i> — |

## §ORO.MLR.101

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.MLR.101(a) | §ORO.MLR.101 Q1             |
| <b>IR</b> IR §ORO.MLR.101(b) | §ORO.MLR.101 Q2             |
| <b>IR</b> IR §ORO.MLR.101(c) | §ORO.MLR.101 Q3             |
| <b>IR</b> IR §ORO.MLR.101(d) | §ORO.MLR.101 Q4             |

## §ORO.MLR.105

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.MLR.105(a) | §ORO.MLR.105 Q1             |

| REGULATION HOOK                        | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.MLR.105(b)           | §ORO.MLR.105 Q2             |
| <b>IR</b> IR §ORO.MLR.105(c)           | §ORO.MLR.105 Q3             |
| <b>IR</b> IR §ORO.MLR.105(d)(1)        | §ORO.MLR.105 Q4             |
| <b>IR</b> IR §ORO.MLR.105(d)(2)        | §ORO.MLR.105 Q5             |
| <b>IR</b> IR §ORO.MLR.105(d)(3)        | §ORO.MLR.105 Q6             |
| <b>IR</b> IR §ORO.MLR.105(e)(1)        | §ORO.MLR.105 Q7             |
| <b>IR</b> IR §ORO.MLR.105(e)(2)        | §ORO.MLR.105 Q8             |
| <b>IR</b> IR §ORO.MLR.105(e)(3)(i)     | §ORO.MLR.105 Q9             |
| <b>IR</b> IR §ORO.MLR.105(e)(3)(ii)    | §ORO.MLR.105 Q10            |
| <b>IR</b> IR §ORO.MLR.105(f)(1)        | §ORO.MLR.105 Q11            |
| <b>IR</b> IR §ORO.MLR.105(f)(2)        | §ORO.MLR.105 Q12            |
| <b>IR</b> IR §ORO.MLR.105(f)(3)        | §ORO.MLR.105 Q13            |
| <b>IR</b> IR §ORO.MLR.105(f)(4)        | §ORO.MLR.105 Q14            |
| <b>IR</b> IR §ORO.MLR.105(f)(5)        | §ORO.MLR.105 Q15            |
| <b>IR</b> IR §ORO.MLR.105(f)(6)        | §ORO.MLR.105 Q16            |
| <b>IR</b> IR §ORO.MLR.105(g)           | §ORO.MLR.105 Q17            |
| <b>IR</b> IR §ORO.MLR.105(h)           | §ORO.MLR.105 Q18            |
| <b>IR</b> IR §ORO.MLR.105(i)(1)        | §ORO.MLR.105 Q19            |
| <b>IR</b> IR §ORO.MLR.105(i)(2)        | §ORO.MLR.105 Q20            |
| <b>IR</b> IR §ORO.MLR.105(j)(1)        | §ORO.MLR.105 Q21            |
| <b>IR</b> IR §ORO.MLR.105(j)(2)        | §ORO.MLR.105 Q22            |
| <b>IR</b> IR §ORO.MLR.105(j)(3)        | §ORO.MLR.105 Q23            |
| <b>IR</b> IR §ORO.MLR.105(j)(4)        | §ORO.MLR.105 Q24            |
| <b>AMC</b> AMC1 ORO.MLR.105(c) §(a)(1) | §ORO.MLR.105(c) Q1          |
| <b>AMC</b> AMC1 ORO.MLR.105(c) §(a)(2) | §ORO.MLR.105(c) Q2          |
| <b>AMC</b> AMC1 ORO.MLR.105(c) §(b)    | §ORO.MLR.105(c) Q3          |
| <b>AMC</b> AMC1 ORO.MLR.105(c) §(c)    | §ORO.MLR.105(c) Q4          |
| <b>AMC</b> AMC1 ORO.MLR.105(d) §(a)    | §ORO.MLR.105(d) Q1          |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.MLR.105(d) §(b)     | §ORO.MLR.105(d) Q2            |
| <b>AMC</b> AMC1 ORO.MLR.105(d) §(c)     | §ORO.MLR.105(d) Q3            |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(1) §(a)  | §ORO.MLR.105(d)(1) Q1         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(1) §(b)  | §ORO.MLR.105(d)(1) Q2         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(1) §(c)  | §ORO.MLR.105(d)(1) Q3         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(1) §(d)  | §ORO.MLR.105(d)(1) Q4         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(1) §(e)  | §ORO.MLR.105(d)(1) Q5         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(1) §(f)  | §ORO.MLR.105(d)(1) Q6         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(3) §(a)  | §ORO.MLR.105(d)(3) Q1         |
| <b>AMC</b> AMC1 ORO.MLR.105(d)(3) §(b)  | §ORO.MLR.105(d)(3) Q2         |
| <b>AMC</b> AMC1 ORO.MLR.105(f) §(a)     | §ORO.MLR.105(f) Q1            |
| <b>AMC</b> AMC1 ORO.MLR.105(f) §(b)     | §ORO.MLR.105(f) Q2            |
| <b>AMC</b> AMC1 ORO.MLR.105(f) §(c)     | §ORO.MLR.105(f) Q3            |
| <b>AMC</b> AMC1 ORO.MLR.105(f) §(d)     | §ORO.MLR.105(f) Q4            |
| <b>AMC</b> AMC1 ORO.MLR.105(g) §(a)     | §ORO.MLR.105(g) Q1            |
| <b>AMC</b> AMC1 ORO.MLR.105(g) §(b)     | §ORO.MLR.105(g) Q2            |
| <b>AMC</b> AMC1 ORO.MLR.105(g) §(c)     | §ORO.MLR.105(g) Q3            |
| <b>AMC</b> AMC1 ORO.MLR.105(g) §(d)     | §ORO.MLR.105(g) Q4            |
| <b>AMC</b> AMC1 ORO.MLR.105(h) §(a)(1)  | §ORO.MLR.105(h) Q1            |
| <b>AMC</b> AMC1 ORO.MLR.105(h) §(a)(2)  | §ORO.MLR.105(h) Q2            |
| <b>AMC</b> AMC1 ORO.MLR.105(h) §(b)     | §ORO.MLR.105(h) Q3            |
| <b>AMC</b> AMC1 ORO.MLR.105(j) §(a)     | §ORO.MLR.105(j) Q1            |
| <b>AMC</b> AMC1 ORO.MLR.105(j) §(b)     | §ORO.MLR.105(j) Q2            |
| <b>AMC</b> AMC2 ORO.MLR.105(d)(3)       | §ORO.MLR.105(d)(3) Q1         |
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(a)(1) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(a)(2) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(a)(3) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(b)(1) | — <i>informational only</i> — |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(b)(2) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(b)(3) | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(d)(3) §(c)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(f)            | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(g) §(a)       | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(g) §(b)       | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(g) §(c)       | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(g) §(d)       | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(g) §(e)       | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.105(j)            | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.MLR.105(d)(3)         | — <i>informational only</i> — |

## §ORO.MLR.105(e);

| REGULATION HOOK                  | AUDIT-CHECKLIST QUESTION(S)   |
|----------------------------------|-------------------------------|
| <b>GM</b> GM1 ORO.MLR.105(e);(f) | — <i>informational only</i> — |

## §ORO.MLR.110

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.MLR.110            | §ORO.MLR.110 Q1             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(1)  | §ORO.MLR.110 Q1             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(10) | §ORO.MLR.110 Q10            |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(11) | §ORO.MLR.110 Q11            |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(12) | §ORO.MLR.110 Q12            |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(2)  | §ORO.MLR.110 Q2             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(3)  | §ORO.MLR.110 Q3             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(4)  | §ORO.MLR.110 Q4             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(5)  | §ORO.MLR.110 Q5             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(6)  | §ORO.MLR.110 Q6             |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(7)  | §ORO.MLR.110 Q7             |

| REGULATION HOOK                     | AUDIT-CHECKLIST QUESTION(S)   |
|-------------------------------------|-------------------------------|
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(8) | §ORO.MLR.110 Q8               |
| <b>AMC</b> AMC1 ORO.MLR.110 §(a)(9) | §ORO.MLR.110 Q9               |
| <b>AMC</b> AMC1 ORO.MLR.110 §(b)    | §ORO.MLR.110 Q13              |
| <b>AMC</b> AMC1 ORO.MLR.110 §(c)    | §ORO.MLR.110 Q14              |
| <b>AMC</b> AMC1 ORO.MLR.110 §(d)(1) | §ORO.MLR.110 Q15              |
| <b>AMC</b> AMC1 ORO.MLR.110 §(d)(2) | §ORO.MLR.110 Q16              |
| <b>AMC</b> AMC1 ORO.MLR.110 §(d)(3) | §ORO.MLR.110 Q17              |
| <b>GM</b> GM1 ORO.MLR.110           | — <i>informational only</i> — |

## §ORO.MLR.115

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.MLR.115(a)(1) | §ORO.MLR.115 Q1               |
| <b>IR</b> IR §ORO.MLR.115(a)(2) | §ORO.MLR.115 Q2               |
| <b>IR</b> IR §ORO.MLR.115(a)(3) | §ORO.MLR.115 Q3               |
| <b>IR</b> IR §ORO.MLR.115(b)(1) | §ORO.MLR.115 Q4               |
| <b>IR</b> IR §ORO.MLR.115(b)(2) | §ORO.MLR.115 Q5               |
| <b>IR</b> IR §ORO.MLR.115(b)(3) | §ORO.MLR.115 Q6               |
| <b>IR</b> IR §ORO.MLR.115(b)(4) | §ORO.MLR.115 Q7               |
| <b>IR</b> IR §ORO.MLR.115(b)(5) | §ORO.MLR.115 Q8               |
| <b>IR</b> IR §ORO.MLR.115(b)(6) | §ORO.MLR.115 Q9               |
| <b>IR</b> IR §ORO.MLR.115(c)    | §ORO.MLR.115 Q10              |
| <b>IR</b> IR §ORO.MLR.115(d)(1) | §ORO.MLR.115 Q11              |
| <b>IR</b> IR §ORO.MLR.115(d)(2) | §ORO.MLR.115 Q12              |
| <b>IR</b> IR §ORO.MLR.115(e)    | §ORO.MLR.115 Q13              |
| <b>IR</b> IR §ORO.MLR.115(f)    | §ORO.MLR.115 Q14              |
| <b>AMC</b> AMC1 ORO.MLR.115     | §ORO.MLR.115 Q1               |
| <b>GM</b> GM1 ORO.MLR.115(c)    | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.MLR.115(d)    | — <i>informational only</i> — |

## §ORO.SEC.100

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.SEC.100(a)    | §ORO.SEC.100 Q1             |
| <b>IR</b> IR §ORO.SEC.100(b)(1) | §ORO.SEC.100 Q2             |
| <b>IR</b> IR §ORO.SEC.100(b)(2) | §ORO.SEC.100 Q3             |
| <b>IR</b> IR §ORO.SEC.100(b)(3) | §ORO.SEC.100 Q4             |
| <b>IR</b> IR §ORO.SEC.100(c)(1) | §ORO.SEC.100 Q5             |
| <b>IR</b> IR §ORO.SEC.100(c)(2) | §ORO.SEC.100 Q6             |

## §ORO.SEC.105

| REGULATION HOOK           | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------|-----------------------------|
| <b>IR</b> IR §ORO.SEC.105 | §ORO.SEC.105 Q1             |

## §ORO.SPO.100

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.SPO.100(a)         | §ORO.SPO.100 Q1             |
| <b>IR</b> IR §ORO.SPO.100(b)         | §ORO.SPO.100 Q2             |
| <b>IR</b> IR §ORO.SPO.100(c)(1)(i)   | §ORO.SPO.100 Q3             |
| <b>IR</b> IR §ORO.SPO.100(c)(1)(ii)  | §ORO.SPO.100 Q4             |
| <b>IR</b> IR §ORO.SPO.100(c)(1)(iii) | §ORO.SPO.100 Q5             |
| <b>IR</b> IR §ORO.SPO.100(c)(2)(i)   | §ORO.SPO.100 Q6             |
| <b>IR</b> IR §ORO.SPO.100(c)(2)(ii)  | §ORO.SPO.100 Q7             |
| <b>IR</b> IR §ORO.SPO.100(c)(2)(iii) | §ORO.SPO.100 Q8             |
| <b>IR</b> IR §ORO.SPO.100(c)(2)(iv)  | §ORO.SPO.100 Q9             |
| <b>AMC</b> AMC1 ORO.SPO.100(a) §(a)  | §ORO.SPO.100(a) Q1          |
| <b>AMC</b> AMC1 ORO.SPO.100(a) §(b)  | §ORO.SPO.100(a) Q2          |
| <b>AMC</b> AMC1 ORO.SPO.100(a) §(c)  | §ORO.SPO.100(a) Q3          |
| <b>AMC</b> AMC1 ORO.SPO.100(a) §(d)  | §ORO.SPO.100(a) Q4          |
| <b>AMC</b> AMC1 ORO.SPO.100(a) §(e)  | §ORO.SPO.100(a) Q5          |

| REGULATION HOOK                           | AUDIT-CHECKLIST QUESTION(S)   |
|---|-------------------------------|
| <b>AMC</b> AMC1 ORO.SPO.100(c) §(a)       | §ORO.SPO.100(c) Q1            |
| <b>AMC</b> AMC1 ORO.SPO.100(c) §(b)       | §ORO.SPO.100(c) Q2            |
| <b>AMC</b> AMC1 ORO.SPO.100(c) §(c)       | §ORO.SPO.100(c) Q3            |
| <b>AMC</b> AMC1 ORO.SPO.100(c) §(d)       | §ORO.SPO.100(c) Q4            |
| <b>AMC</b> AMC1 ORO.SPO.100(c) §(e)       | §ORO.SPO.100(c) Q5            |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(a)    | §ORO.SPO.100(c)(1) Q1         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(b)(1) | §ORO.SPO.100(c)(1) Q2         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(b)(2) | §ORO.SPO.100(c)(1) Q3         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(b)(3) | §ORO.SPO.100(c)(1) Q4         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(c)    | §ORO.SPO.100(c)(1) Q5         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(d)    | §ORO.SPO.100(c)(1) Q6         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(e)    | §ORO.SPO.100(c)(1) Q7         |
| <b>AMC</b> AMC1 ORO.SPO.100(c)(1) §(f)    | §ORO.SPO.100(c)(1) Q8         |
| <b>AMC</b> AMC2 ORO.SPO.100(a) §(a)       | §ORO.SPO.100(a) Q1            |
| <b>AMC</b> AMC2 ORO.SPO.100(a) §(b)       | §ORO.SPO.100(a) Q2            |
| <b>AMC</b> AMC2 ORO.SPO.100(a) §(c)       | §ORO.SPO.100(a) Q3            |
| <b>AMC</b> AMC2 ORO.SPO.100(a) §(d)       | §ORO.SPO.100(a) Q4            |
| <b>AMC</b> AMC2 ORO.SPO.100(c)(1)         | §ORO.SPO.100(c)(1) Q1         |
| <b>GM</b> GM1 ORO.SPO.100(a)              | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.SPO.100(c)              | — <i>informational only</i> — |
| <b>GM</b> GM1 ORO.SPO.100(c)(1)           | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.SPO.100(a) §(a)         | §ORO.SPO.100(a) Q1            |
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(1)      | §ORO.SPO.100(a) Q2            |
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(2)(i)   | §ORO.SPO.100(a) Q3            |
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(2)(ii)  | §ORO.SPO.100(a) Q4            |
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(2)(iii) | §ORO.SPO.100(a) Q5            |
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(3)      | §ORO.SPO.100(a) Q6            |
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(4)      | §ORO.SPO.100(a) Q7            |

| REGULATION HOOK                      | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------------|-----------------------------|
| <b>GM</b> GM2 ORO.SPO.100(a) §(b)(5) | §ORO.SPO.100(a) Q8          |
| <b>GM</b> GM2 ORO.SPO.100(a) §(c)    | §ORO.SPO.100(a) Q9          |
| <b>GM</b> GM2 ORO.SPO.100(a) §(d)    | §ORO.SPO.100(a) Q10         |
| <b>GM</b> GM2 ORO.SPO.100(a) §(e)    | §ORO.SPO.100(a) Q11         |
| <b>GM</b> GM2 ORO.SPO.100(a) §(f)    | §ORO.SPO.100(a) Q12         |

## §ORO.SPO.110

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S)   |
|---------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.SPO.110(a)(1) | §ORO.SPO.110 Q1               |
| <b>IR</b> IR §ORO.SPO.110(a)(2) | §ORO.SPO.110 Q2               |
| <b>IR</b> IR §ORO.SPO.110(b)(1) | §ORO.SPO.110 Q3               |
| <b>IR</b> IR §ORO.SPO.110(b)(2) | §ORO.SPO.110 Q4               |
| <b>IR</b> IR §ORO.SPO.110(b)(3) | §ORO.SPO.110 Q5               |
| <b>IR</b> IR §ORO.SPO.110(b)(4) | §ORO.SPO.110 Q6               |
| <b>IR</b> IR §ORO.SPO.110(b)(5) | §ORO.SPO.110 Q7               |
| <b>IR</b> IR §ORO.SPO.110(c)    | §ORO.SPO.110 Q8               |
| <b>GM</b> GM1 ORO.SPO.110(a)    | — <i>informational only</i> — |
| <b>GM</b> GM2 ORO.SPO.110(a)    | — <i>informational only</i> — |

## §ORO.SPO.115

| REGULATION HOOK              | AUDIT-CHECKLIST QUESTION(S)   |
|------------------------------|-------------------------------|
| <b>IR</b> IR §ORO.SPO.115(a) | §ORO.SPO.115 Q1               |
| <b>IR</b> IR §ORO.SPO.115(b) | §ORO.SPO.115 Q2               |
| <b>IR</b> IR §ORO.SPO.115(c) | §ORO.SPO.115 Q3               |
| <b>IR</b> IR §ORO.SPO.115(d) | §ORO.SPO.115 Q4               |
| <b>GM</b> GM1 ORO.SPO.115(a) | — <i>informational only</i> — |

## §ORO.SPO.120

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.SPO.120(a)    | §ORO.SPO.120 Q1             |
| <b>IR</b> IR §ORO.SPO.120(b)(1) | §ORO.SPO.120 Q2             |
| <b>IR</b> IR §ORO.SPO.120(b)(2) | §ORO.SPO.120 Q3             |
| <b>IR</b> IR §ORO.SPO.120(b)(3) | §ORO.SPO.120 Q4             |
| <b>IR</b> IR §ORO.SPO.120(c)    | §ORO.SPO.120 Q5             |

## §ORO.TC.100

| REGULATION HOOK          | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.100 | §ORO.TC.100 Q1              |

## §ORO.TC.105

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.105(a)(1)     | §ORO.TC.105 Q1              |
| <b>IR</b> IR §ORO.TC.105(a)(2)     | §ORO.TC.105 Q2              |
| <b>IR</b> IR §ORO.TC.105(a)(3)     | §ORO.TC.105 Q3              |
| <b>IR</b> IR §ORO.TC.105(a)(4)     | §ORO.TC.105 Q4              |
| <b>IR</b> IR §ORO.TC.105(b)(1)     | §ORO.TC.105 Q5              |
| <b>IR</b> IR §ORO.TC.105(b)(2)     | §ORO.TC.105 Q6              |
| <b>AMC</b> AMC1 ORO.TC.105 §(a)    | §ORO.TC.105 Q1              |
| <b>AMC</b> AMC1 ORO.TC.105 §(b)    | §ORO.TC.105 Q2              |
| <b>AMC</b> AMC1 ORO.TC.105 §(c)    | §ORO.TC.105 Q3              |
| <b>AMC</b> AMC1 ORO.TC.105 §(d)(1) | §ORO.TC.105 Q4              |
| <b>AMC</b> AMC1 ORO.TC.105 §(d)(2) | §ORO.TC.105 Q5              |
| <b>AMC</b> AMC1 ORO.TC.105 §(d)(3) | §ORO.TC.105 Q6              |
| <b>AMC</b> AMC1 ORO.TC.105 §(d)(4) | §ORO.TC.105 Q7              |
| <b>AMC</b> AMC1 ORO.TC.105 §(d)(5) | §ORO.TC.105 Q8              |
| <b>AMC</b> AMC1 ORO.TC.105 §(d)(6) | §ORO.TC.105 Q9              |

| REGULATION HOOK                 | AUDIT-CHECKLIST QUESTION(S) |
|---------------------------------|-----------------------------|
| AMC AMC1 ORO.TC.105 §(d)(7)     | §ORO.TC.105 Q10             |
| AMC AMC1 ORO.TC.105 §(d)(8)     | §ORO.TC.105 Q11             |
| AMC AMC1 ORO.TC.105 §(e)(1)(i)  | §ORO.TC.105 Q12             |
| AMC AMC1 ORO.TC.105 §(e)(1)(ii) | §ORO.TC.105 Q13             |
| AMC AMC1 ORO.TC.105 §(e)(2)(i)  | §ORO.TC.105 Q14             |
| AMC AMC1 ORO.TC.105 §(e)(2)(ii) | §ORO.TC.105 Q15             |
| AMC AMC1 ORO.TC.105 §(e)(3)     | §ORO.TC.105 Q16             |
| AMC AMC1 ORO.TC.105 §(f)        | §ORO.TC.105 Q17             |
| AMC AMC1 ORO.TC.105 §(g)        | §ORO.TC.105 Q18             |

## §ORO.TC.110

| REGULATION HOOK             | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------|-----------------------------|
| IR IR §ORO.TC.110(a)        | §ORO.TC.110 Q1              |
| IR IR §ORO.TC.110(b)        | §ORO.TC.110 Q2              |
| IR IR §ORO.TC.110(c)        | §ORO.TC.110 Q3              |
| IR IR §ORO.TC.110(d)        | §ORO.TC.110 Q4              |
| IR IR §ORO.TC.110(e)        | §ORO.TC.110 Q5              |
| AMC AMC1 ORO.TC.110 §(a)    | §ORO.TC.110 Q1              |
| AMC AMC1 ORO.TC.110 §(b)(1) | §ORO.TC.110 Q2              |
| AMC AMC1 ORO.TC.110 §(b)(2) | §ORO.TC.110 Q3              |
| AMC AMC1 ORO.TC.110 §(b)(3) | §ORO.TC.110 Q4              |
| AMC AMC1 ORO.TC.110 §(b)(4) | §ORO.TC.110 Q5              |
| AMC AMC1 ORO.TC.110(a)      | §ORO.TC.110(a) Q1           |
| AMC AMC2 ORO.TC.110 §(a)    | §ORO.TC.110 Q1              |
| AMC AMC2 ORO.TC.110 §(b)    | §ORO.TC.110 Q2              |

## §ORO.TC.115

| REGULATION HOOK                          | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>IR</b> IR §ORO.TC.115(a)              | §ORO.TC.115 Q1              |
| <b>IR</b> IR §ORO.TC.115(b)              | §ORO.TC.115 Q2              |
| <b>IR</b> IR §ORO.TC.115(c)              | §ORO.TC.115 Q3              |
| <b>IR</b> IR §ORO.TC.115(d)              | §ORO.TC.115 Q4              |
| <b>IR</b> IR §ORO.TC.115(e)              | §ORO.TC.115 Q5              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(i)    | §ORO.TC.115 Q1              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(ii)   | §ORO.TC.115 Q2              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(iii)  | §ORO.TC.115 Q3              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(iv)   | §ORO.TC.115 Q4              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(v)    | §ORO.TC.115 Q5              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(vi)   | §ORO.TC.115 Q6              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(vii)  | §ORO.TC.115 Q7              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(1)(viii) | §ORO.TC.115 Q8              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(2)(i)    | §ORO.TC.115 Q9              |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(2)(ii)   | §ORO.TC.115 Q10             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(2)(iii)  | §ORO.TC.115 Q11             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(2)(iv)   | §ORO.TC.115 Q12             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(3)       | §ORO.TC.115 Q13             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(4)       | §ORO.TC.115 Q14             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(5)       | §ORO.TC.115 Q15             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(6)(i)    | §ORO.TC.115 Q16             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(6)(ii)   | §ORO.TC.115 Q17             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(7)       | §ORO.TC.115 Q18             |
| <b>AMC</b> AMC1 ORO.TC.115 §(a)(8)       | §ORO.TC.115 Q19             |

## §ORO.TC.120

| REGULATION HOOK                | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.120(a)(1) | §ORO.TC.120 Q1              |
| <b>IR</b> IR §ORO.TC.120(a)(2) | §ORO.TC.120 Q2              |
| <b>IR</b> IR §ORO.TC.120(b)(1) | §ORO.TC.120 Q3              |
| <b>IR</b> IR §ORO.TC.120(b)(2) | §ORO.TC.120 Q4              |
| <b>IR</b> IR §ORO.TC.120(b)(3) | §ORO.TC.120 Q5              |

## §ORO.TC.120125

| REGULATION HOOK                             | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC2 ORO.TC.120&.125 §(a)        | §ORO.TC.120125 Q1           |
| <b>AMC</b> AMC2 ORO.TC.120&.125 §(b)        | §ORO.TC.120125 Q2           |
| <b>AMC</b> AMC2 ORO.TC.120&.125 §(c)        | §ORO.TC.120125 Q3           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(1)(i)   | §ORO.TC.120125 Q1           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(1)(ii)  | §ORO.TC.120125 Q2           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(1)(iii) | §ORO.TC.120125 Q3           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(2)      | §ORO.TC.120125 Q4           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(3)(i)   | §ORO.TC.120125 Q5           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(3)(ii)  | §ORO.TC.120125 Q6           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(3)(iii) | §ORO.TC.120125 Q7           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(4)(i)   | §ORO.TC.120125 Q8           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(4)(ii)  | §ORO.TC.120125 Q9           |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(4)(iii) | §ORO.TC.120125 Q10          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(4)(iv)  | §ORO.TC.120125 Q11          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(i)   | §ORO.TC.120125 Q12          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(ii)  | §ORO.TC.120125 Q13          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(iii) | §ORO.TC.120125 Q14          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(iv)  | §ORO.TC.120125 Q15          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(ix)  | §ORO.TC.120125 Q20          |

| REGULATION HOOK                              | AUDIT-CHECKLIST QUESTION(S) |
|--|-----------------------------|
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(v)    | §ORO.TC.120125 Q16          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(vi)   | §ORO.TC.120125 Q17          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(vii)  | §ORO.TC.120125 Q18          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(viii) | §ORO.TC.120125 Q19          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(5)(x)    | §ORO.TC.120125 Q21          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(6)       | §ORO.TC.120125 Q22          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(7)       | §ORO.TC.120125 Q23          |
| <b>AMC</b> AMC1 ORO.TC.120;125 §(a)(8)       | §ORO.TC.120125 Q24          |

## §ORO.TC.125

| REGULATION HOOK             | AUDIT-CHECKLIST QUESTION(S) |
|-----------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.125(a) | §ORO.TC.125 Q1              |
| <b>IR</b> IR §ORO.TC.125(b) | §ORO.TC.125 Q2              |

## §ORO.TC.130

| REGULATION HOOK          | AUDIT-CHECKLIST QUESTION(S) |
|--------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.130 | §ORO.TC.130 Q1              |

## §ORO.TC.135

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.135(a)        | §ORO.TC.135 Q1              |
| <b>IR</b> IR §ORO.TC.135(b)        | §ORO.TC.135 Q2              |
| <b>AMC</b> AMC1 ORO.TC.135 §(a)    | §ORO.TC.135 Q1              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(1) | §ORO.TC.135 Q2              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(2) | §ORO.TC.135 Q3              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(3) | §ORO.TC.135 Q4              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(4) | §ORO.TC.135 Q5              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(5) | §ORO.TC.135 Q6              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(6) | §ORO.TC.135 Q7              |

| REGULATION HOOK                         | AUDIT-CHECKLIST QUESTION(S) |
|---|-----------------------------|
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(7)      | §ORO.TC.135 Q8              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(8)      | §ORO.TC.135 Q9              |
| <b>AMC</b> AMC1 ORO.TC.135 §(b)(9)      | §ORO.TC.135 Q10             |
| <b>AMC</b> AMC1 ORO.TC.135 §(c)(1)      | §ORO.TC.135 Q11             |
| <b>AMC</b> AMC1 ORO.TC.135 §(c)(2)(i)   | §ORO.TC.135 Q12             |
| <b>AMC</b> AMC1 ORO.TC.135 §(c)(2)(ii)  | §ORO.TC.135 Q13             |
| <b>AMC</b> AMC1 ORO.TC.135 §(c)(2)(iii) | §ORO.TC.135 Q14             |
| <b>AMC</b> AMC1 ORO.TC.135 §(c)(3)      | §ORO.TC.135 Q15             |
| <b>AMC</b> AMC1 ORO.TC.135 §(c)(4)      | §ORO.TC.135 Q16             |

## §ORO.TC.140

| REGULATION HOOK                    | AUDIT-CHECKLIST QUESTION(S) |
|------------------------------------|-----------------------------|
| <b>IR</b> IR §ORO.TC.140(a)        | §ORO.TC.140 Q1              |
| <b>IR</b> IR §ORO.TC.140(b)(1)     | §ORO.TC.140 Q2              |
| <b>IR</b> IR §ORO.TC.140(b)(2)     | §ORO.TC.140 Q3              |
| <b>AMC</b> AMC1 ORO.TC.140 §(a)    | §ORO.TC.140 Q1              |
| <b>AMC</b> AMC1 ORO.TC.140 §(b)(1) | §ORO.TC.140 Q2              |
| <b>AMC</b> AMC1 ORO.TC.140 §(b)(2) | §ORO.TC.140 Q3              |
| <b>AMC</b> AMC1 ORO.TC.140 §(b)(3) | §ORO.TC.140 Q4              |
| <b>AMC</b> AMC1 ORO.TC.140 §(b)(4) | §ORO.TC.140 Q5              |