I. Introduction (if applicable) (Times New Roman 14 points, bold)

1. Xxx (Times New Roman 10 points)

2. Xxx

 II. Replies to the list of issues prior to reporting (Times New Roman 14 points, bold)

 A. Reply to paragraph(s) xx or xx (a) of the list of issues (Times New Roman 12 points, bold)

3. Xxx (Times New Roman 10 points)

 B. Reply to paragraph(s) xx or xx (b) of the list of issues (Times New Roman 12 points, bold)

4. Xxx (Times New Roman 10 points)

 (a) Xxxxx; (Times New Roman 10 points + 1 tab before (a), should start with uppercase)

 (b) Xxxxx;

 (c) Xxxxxx.

 C. Reply to paragraph(s) xx or xx (c) of the list of issues (Times New Roman 12 points, bold)

5. Xxx (Times New Roman 10 points)

6. Xxxx

 D. Reply to paragraph(s) xx or xx (d) of the list of issues (Times New Roman 12 points, bold)

7. Xxxxx (Times New Roman 10 points)

8. Xxxxx

* Xxxx (Times New Roman 10 points, should start with uppercase, no punctuation)
* Xxxxx
* Xxxxx
* Xxxxx

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