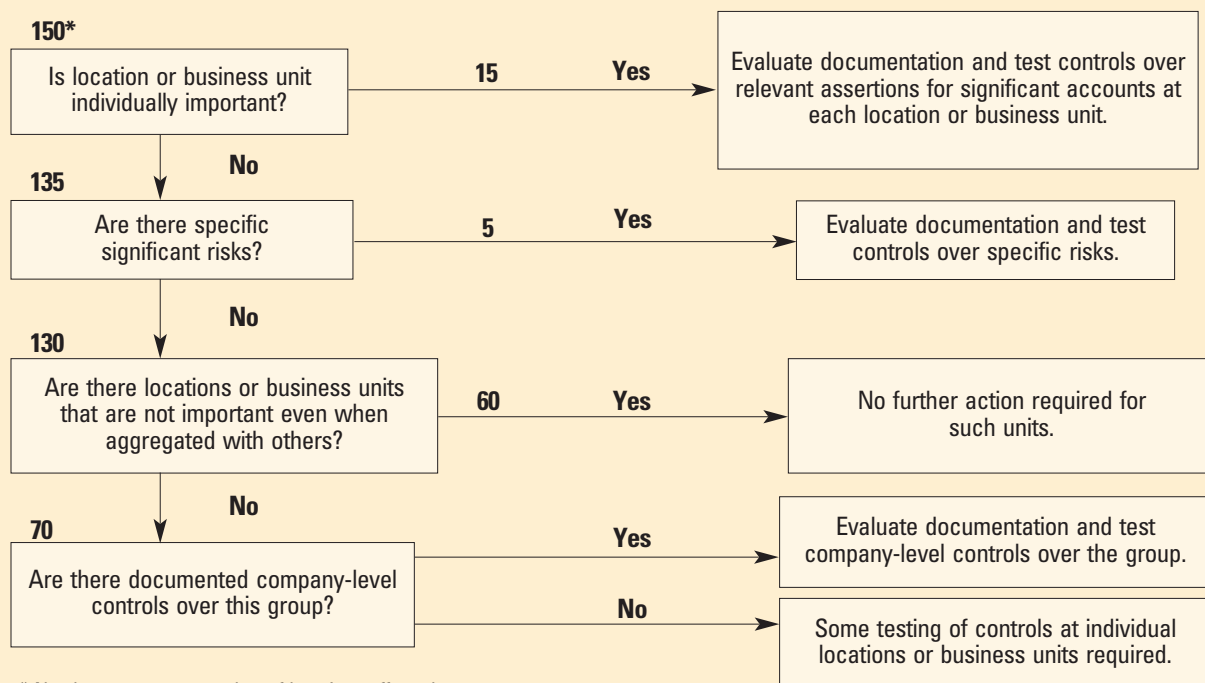


**EXHIBIT**  
Selecting Locations for Testing Internal Control

**Multilocation Testing Considerations**



\* Numbers represent number of locations affected.

Source: PCAOB Auditing Standard No. 2, Illustration B-1