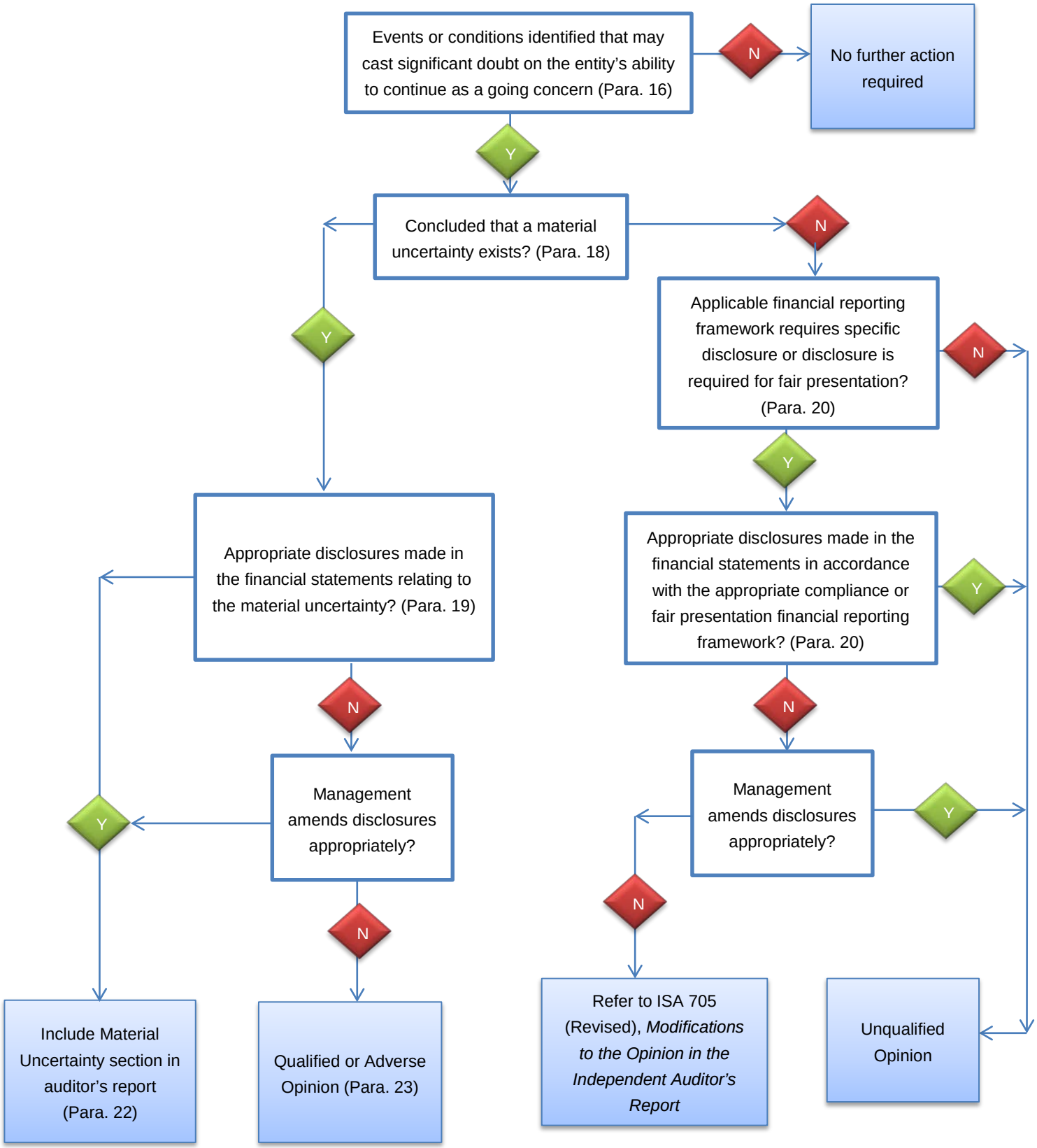Material Uncertainty – Disclosures Decision Flowchart