

Response:

We will revise the caption of the adjustm

Background:

Upon the acquisition of Consolidated Thompson in 2011, which included the acquisition of the majority interest in the BI

- As is common in our process, upon identi



When evaluating the impact of the misapplication of US GAAP as it rep¼¼



- The interaction of the deficiencies
- The possible future consequences of the deficiency

We note that in considering these factors, that the *Noncontrolling Interest* financial statement element presents a low risk of material misstatement. Furthermore, as noted in our response dated April 15, 2014 and our analysis of materiality from both a quantitative and qualitative perspective, this could not be material for our investors, pf4

- Your response confirms that there was a control weakness or deficiency related to the allocation and review of the earnings attributable to noncontrolling interests, but you determined it was not so severe as to constitute a material weakness within ICFR. Please explain in greater detail how you determined the severity of the control deficiency, including a detailed description of compensating control(s) that were in place and operating at a level of precision that would beis
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