ARA Timetable

		ARA Calendar											
		Closing Month											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Key Legal Entities	High Risk			R		R	R			R		R	R
	Medium Risk			R		R	R			R		R	R
Other Conso Entities (Non Key)	High Risk				R			R			R		R
	Medium Risk				R			R			R		R
Non Conso Entities	High Risk												R
	Medium Risk												R

	ARA Calendar											
	Closing Month											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Key Legal Entities	R	R	R	R	R	R	R	R	R	R	R	R
Other Conso Entities (Non Key)	R	R	R	R	R	R	R	R	R	R	R	R
Non Conso Entities	R	R	R	R	R	R	R	R	R	R	R	R