

Staff Letters and Replies: Non-GAAP Comments by Topic

Equal Prominence—Question 102.10

Company	SIC	Description	SEC Comment	Issuer Reply
Alexandria Real Estate Equities Inc	6798	Real Estate Investment Trusts	Staff Letter	Alexandria Reply
Amber Road Inc	7372	Services-Prepackaged Software	Staff Letter	Amber Road Reply
Clear Channel Outdoor Holdings Inc	7310	Services-Advertising	Staff Letter	Clear Channel Reply
Crown Holdings Inc	3411	Metal Cans	Staff Letter	Crown Reply
EQT GP Holdings LP EQT Midstream Partners LP	4922	Natural Gas Transmission	Staff Letter	EQT GP Reply
HD Supply Inc HD Supply Holdings, Inc.	5000	Wholesale-Durable Goods	Staff Letter	HD Supply Reply
HSN Inc	5940	Retail-Miscellaneous Shopping Goods Stores	Staff Letter	HSN Reply
iHeartCommunications Inc	4832	Radio Broadcasting Stations	Staff Letter	iHeart Reply
Lear Corp	3714	Motor Vehicle Parts & Accessories	Staff Letter	Lear Reply
Moelis Co	6282	Investment Advice	Staff Letter	Moelis Reply
Nationstar Mortgage Holdings Inc	6162	Mortgage Bankers & Loan Correspondents	Staff Letter	Nationstar Reply
On Deck Capital Inc	6199	Finance Services	Staff Letter	On Deck Reply
Rogers Corp	2821	Plastic Materials, Synth Resins & Nonvulcan Elastomers	Staff Letter	Rogers Reply
Sterling Bancorp	6021	National Commercial Banks	Staff Letter	Sterling Reply
Timken Co	3562	Ball & Roller Bearings	Staff Letter	Timken Reply
United Community Banks Inc	6022	State Commercial Banks	Staff Letter	United Reply
United States Steel Corp	3312	Steel Works, Blast Furnaces & Rolling Mills (Coke Ovens)	Staff Letter	U.S. Steel Reply 1 U.S. Steel Reply 2
Waters Corp	3826	Laboratory Analytical Instruments	Staff Letter	Waters Reply

Source: SEC EDGAR database (As of August 19, 2016)

Adjustments for Non-Recurring Charge (Gain)—Question 102.03

Company	SIC	Description	SEC Comment	Issuer Reply
Waters Corp	3826	Laboratory Analytical Instruments	Staff Letter	Waters Reply

Source: SEC EDGAR database (As of August 19, 2016)

Adjustments for Inconsistencies Between Periods—Question 100.02

Company	SIC	Description	SEC Comment	Issuer Reply
National Retail Properties Inc.	6798	Real Estate Investment Trusts	Staff Letter	National Retail Reply
Universal Display Corp	3670	Electronic Components & Accessories	Staff Letter	Universal Display Reply

Source: SEC EDGAR database (As of August 19, 2016)

Individually Tailored Methods—Question 100.04

Company	SIC	Description	SEC Comment	Issuer Reply
Enterprise Products Partners LP	4922	Natural Gas Transmission	Staff Letter 1	Enterprise Reply 1
			Staff Letter 2	Enterprise Reply 2
Fortress Transportation Infrastructure Investors LLC	7350	Services-Miscellaneous Equipment Rental & Leasing	Staff letter 1	Fortress Reply 1
			Staff Letter 2	Fortress Reply 2

Source: SEC EDGAR database (As of August 19, 2016)

Earnings Per Share—Question 102.05

Company	SIC	Description	SEC Comment	Issuer Reply
National Retail Properties Inc.	6798	Real Estate Investment Trusts	Staff Letter	National Retail Reply
VWR Corp	5040	Wholesale-Professional & Commercial Equipment & Supplies	Staff Letter	VWR Corp Reply

Source: SEC EDGAR database (As of August 19, 2016)

Tax Effects—Question 102.11

Company	SIC	Description	SEC Comment	Issuer Reply
Crown Holdings Inc	3411	Metal Cans	Staff Letter	Crown Reply
Patheon N V	2834	Pharmaceutical Preparations	Staff Letter	Patheon Reply
Quanta Services Inc	1731	Electrical Work	Staff Letter	Quanta Reply

Source: SEC EDGAR database (As of August 19, 2016)