

**EXHIBIT  
SECTION 404 IMPLEMENTATION DATES**

<b>For Fiscal Years Ending on or After</b>	<b>Form 10-K Deadline</b>	<b>Form 10-Q Deadline</b>
December 15, 2002	90 days after fiscal year-end	45 days after fiscal quarter-end
December 15, 2003	75 days after fiscal year-end	45 days after fiscal quarter-end
December 15, 2004	60 days after fiscal year-end	40 days after fiscal quarter-end
December 15, 2005	60 days after fiscal year-end	35 days after fiscal quarter-end