

EXHIBIT 2
 Security and Exchange Commission Release 33-8644
 Reporting Rules Effective December 15, 2005

Filer	10-K Deadline	10-Q Deadline
Large accelerated: over \$700 million	75 days for fiscal years ending before December 15, 2006, and 60 days for fiscal years ending on or after December 15, 2006.	40 days
Accelerated: \$75 million and over, and less than \$700 million	75 days	40 days
Nonaccelerated: less than \$75 million	90 days	40 days

This table is based on the Federal Register, Vol. 70, No. 247, Tuesday, December 27, 2005, Rules and Regulations, page 76632.