

## Annex A

The following table comparing the new filing deadlines for Schedule 13Ds and Schedule 13Gs to the deadlines under the prior rules was provided by the SEC in the Adopting Release:

Issue	Current Schedule 13D	New Schedule 13D	Current Schedule 13G	New Schedule 13G
<b>Initial Filing Deadline</b>	Within 10 days after acquiring beneficial ownership of more than 5% or losing eligibility to file on Schedule 13G. Rules 13d-1(a), (e), (f) and (g).	Within five business days after acquiring beneficial ownership of more than 5% or losing eligibility to file on Schedule 13G. Rules 13d-1(a), (e), (f) and (g).	<p><u>QIIs &amp; Exempt Investors</u>: 45 days after calendar year end in which beneficial ownership exceeds 5%. Rules 13d-1(b) and (d).</p> <p><u>QIIs</u>: 10 days after month end in which beneficial ownership exceeds 10%. Rule 13d-1(b).</p> <p><u>Passive Investors</u>: Within 10 days after acquiring beneficial ownership of more than 5%. Rule 13d-1(c).</p>	<p><u>QIIs &amp; Exempt Investors</u>: 45 days after calendar quarter end in which beneficial ownership exceeds 5%. Rules 13d-1(b) and (d).</p> <p><u>QIIs</u>: Five business days after month end in which beneficial ownership exceeds 10%. Rule 13d-1(b).</p> <p><u>Passive Investors</u>: Within five business days after acquiring beneficial ownership of more than 5%. Rule 13d-1(c).</p>
<b>Amendment Triggering Event</b>	Material change in the facts set forth in the previous Schedule 13D. Rule 13d-2(a).	Same as current Schedule 13D: Material change in the facts set forth in the previous Schedule 13D. Rule 13d-2(a).	<p><u>All Schedule 13G Filers</u>: Any change in the information previously reported on Schedule 13G. Rule 13d-2(b).</p> <p><u>QIIs &amp; Passive Investors</u>: Upon exceeding 10% beneficial ownership or a 5% increase or decrease in beneficial ownership. Rules 13d-2(c) and (d).</p>	<p><u>All Schedule 13G Filers</u>: Material change in the information previously reported on Schedule 13G. Rule 13d-2(b).</p> <p><u>QIIs &amp; Passive Investors</u>: Same as current Schedule 13G: Upon exceeding 10% beneficial ownership or a 5% increase or decrease in beneficial ownership. Rules 13d-2(c) and (d).</p>

Issue	Current Schedule 13D	New Schedule 13D	Current Schedule 13G	New Schedule 13G
<b>Amendment Filing Deadline</b>	Promptly after the triggering event. Rule 13d-2(a).	Within two business days after the triggering event. Rule 13d-2(a).	<p><u>All Schedule 13G Filers</u>: 45 days after calendar year end in which any change occurred. Rule 13d-2(b).</p> <p><u>QILs</u>: 10 days after month end in which beneficial ownership exceeded 10% or there was, as of the month end, a 5% increase or decrease in beneficial ownership. Rule 13d-2(c).</p> <p><u>Passive Investors</u>: Promptly after exceeding 10% beneficial ownership or a 5% increase or decrease in beneficial ownership. Rule 13d-2(d).</p>	<p><u>All Schedule 13G Filers</u>: 45 days after calendar quarter end in which a material change occurred. Rule 13d-2(b).</p> <p><u>QILs</u>: Five business days after month end in which beneficial ownership exceeds 10% or a 5% increase or decrease in beneficial ownership. Rule 13d-2(c).</p> <p><u>Passive Investors</u>: Two business days after exceeding 10% beneficial ownership or a 5% increase or decrease in beneficial ownership. Rule 13d-2(d).</p>
<b>Filing “Cut-Off” Time</b>	5:30 p.m. eastern time. Rule 13(a)(2) of Regulation S-T.	10 p.m. eastern time. Rule 13(a)(4) of Regulation S-T.	<u>All Schedule 13G Filers</u> : 5:30 p.m. eastern time. Rule 13(a)(2) of Regulation S-T.	<u>All Schedule 13G Filers</u> : 10 p.m. eastern time. Rule 13(a)(4) of Regulation S-T.