

SEC DEADLINES

	LARGE ACCELERATED	ACCELERATED	NON-ACCELERATED
10-K	Thursday, March 1	Friday, March 16	Monday, April 2
NT 10-K	Friday, March 2	Monday, March 19	Tuesday, April 3
LATE 10-K	Friday, March 16	Monday, April 2	Tuesday, April 17
PROXY STATEMENT or 10-K/A	Monday, April 30	Monday, April 30	Monday, April 30
10-Q	Thursday, May 10	Thursday, May 10	Tuesday, May 15
NT 10-Q	Friday, May 11	Friday, May 11	Wednesday, May 16
LATE 10-Q	Tuesday, May 15	Tuesday, May 15	Monday, May 21
10-Q	Thursday, August 9	Thursday, August 9	Tuesday, August 14
NT 10-Q	Friday, August 10	Friday, August 10	Wednesday, August 15
LATE 10-Q	Tuesday, August 14	Tuesday, August 14	Monday, August 20
10-Q	Friday, November 9	Friday, November 9	Wednesday, November 14
NT 10-Q	Tuesday, November 13	Tuesday, November 13	Thursday, November 15
LATE 10-Q	Wednesday, November 14	Wednesday, November 14	Monday, November 19

SEC DEADLINE GUIDANCE

	LARGE ACCELERATED	ACCELERATED	NON-ACCELERATED
10-K	60 days from year-end	75 days from year-end	90 days from year-end
NT 10-K	15 day extension	15 day extension	15 day extension
10-Q	40 days from quarter-end	40 days from quarter-end	45 days from quarter-end
NT 10-Q	5 day extension	5 day extension	5 day extension

SEC HOLIDAYS

DATE	HOLIDAY
Monday, January 1	New Year's Day
Monday, January 15	Birthday of Martin Luther King, Jr.
Monday, February 19	Washington's Birthday
Monday, May 28	Memorial Day
Wednesday, July 4	Independence Day
Monday, September 3	Labor Day
Monday, October 8	Columbus Day
Monday, November 12	Veterans Day
Thursday, November 22	Thanksgiving Day
Tuesday, December 25	Christmas Day

FOREIGN PRIVATE ISSUERS

Tuesday, May 1	20-F
Wednesday, May 2	20-F NT
Wednesday, May 16	LATE 20-F
INVESTMENT MANAGER DEADLINES	
Wednesday, February 14	13-F
Tuesday, May 15	13-F
Tuesday, August 14	13-F
Wednesday, November 14	13-F

*All dates assume a 12/31 fiscal year end. All deadlines and deadline extensions shown in calendar days.

SEC CONTACT INFORMATION

Filer Support	202-551-8900	9:00 a.m. to 5:30 p.m. Eastern Time weekdays, excluding federal holidays
Filing Fees Branch	Option # 1	
EDGAR Technical Support	Option # 3	
Email	FilerTechUnit@sec.gov	
EDGAR Filer Support for Corporation Finance	Option # 4	
Division of Investment Management	Option # 5	
Office of Structured Disclosure (OSD)	202-551-5494	
Email	StructuredData@sec.gov	
SEC Mailing Address	SEC Headquarters 100 F Street, NE Washington, DC 20549	<i>NOTE: Actual paper filings should be submitted to the SEC Headquarters address, not to the Operations Center.</i>

SEC GENERAL FILING DEADLINES

LARGE ACCELERATED FILERS:

- Form 10-K due 60 days after fiscal year-end
- NT 10-K due on business day after the 10-K due date
- Late 10-K due after filing an NT 10-K, the deadline for the 10-K is extended 15 calendar days from actual due date
- Form 10-Q due 40 days after quarter-end
- NT 10-Q due on the business day after the 10-Q due date
- Late 10-Q due after filing an NT 10-Q, the deadline for the 10-Q is extended five calendar days from actual due date
- Form 11-K due 180 days after retirement plan year-end
- NT 11-K due on the business day after the 11-K due date
- Late 11-K due after filing an NT 11-K, the deadline for the 11-K is extended 15 calendar days from the actual due date

ACCELERATED FILERS:

- Form 10-K due 75 days after fiscal year-end
- NT 10-K due on the business day after the 10-K due date
- Late 10-K due after filing an NT 10-K, the deadline for the 10-K is extended 15 calendar days from actual due date
- Form 10-Q due 40 days after quarter-end
- NT 10-Q due on the business day after the 10-Q due date
- Late 10-Q after filing an NT 10-Q, the deadline for the 10-Q is extended five calendar days from actual due date
- Form 11-K due 180 days after retirement plan year-end
- NT 11-K due on the business day after the 11-K due date
- Late 11-K due after filing an NT 11-K, the deadline for the 11-K is extended 15 calendar days from actual due date

NON-ACCELERATED FILERS:

- Form 10-K due 90 days after fiscal year-end
- NT 10-K due on the business day after the 10-K due date
- Late 10-K due after filing a NT 10-K, the deadline for the 10-K is extended 15 calendar days from actual due date
- Form 10-Q due 45 days after end of quarter-end
- NT 10-Q due on the business day after the 10-Q due date
- Late 10-Q due after filing a NT 10-Q, the deadline for the 10-Q is extended five calendar days from actual due date
- Form 11-K due 180 days after retirement plan year-end
- NT 11-K due on the business day after the 11-K due date
- Late 11-K due after filing a NT 11-K, the deadline for the 11-K is extended 15 calendar days from actual due date

PROXY STATEMENTS:

- Definitive proxy statement (or information statement) if Part III of Form 10-K incorporates information from proxy by reference is due 120 days after year-end

SECTION 16 BENEFICIAL OWNERSHIP FORMS:

- Form 3 due 10 days after the event an individual becomes a reporting person
- Form 4 due before end of 2nd business day in which a company insider trades registered securities in the company
- Form 5 due on or before 45th day after the end of the issuer's fiscal year

INVESTMENT MANAGEMENT:

- N-30D and N-CSR due to be printed and mailed 60 days following the end of each half-year by investment companies
- The EDGAR filing is due ten days after the actual mailing date
- N-Q due 60 days after 1st and 3rd fiscal quarter-end
- NT N-CSR due on the business day after the N-CSR due date
- Late N-CSR due on the business day after the N-CSR due date
- N-PX due no later than August 31
- N-SAR due 60 days after fiscal year-end, Interim: 60 days after end of 2nd fiscal quarter
- NSAR-B due from mutual funds 60 days after fiscal year-end
- NSAR-A due from mutual funds 60 days after the first half of the fiscal year
- NSAR-U due from Unit Investment Trusts 60 days after fiscal year-end
- NT N-SAR due on the business day after the N-SAR due date
- Late N-SAR due after filing an NT N-SAR, the deadline for the N-SAR is extended 15 calendar days from the due date
- N-CSR due to be printed and mailed 60 days following end of each half year by investment companies and due 10 days after mailing date
- Schedule 13G due 45 days following the end of the calendar year
- Form 13F due 45 days following the end of each fiscal quarter from institutional investment managers
- Form 13D due 10 days after the acquisition of more than 5% beneficial ownership
- Form 24F-2 due 90 days following the end of the fiscal year by investment companies

FOREIGN FORMS:

- Form 20-F due within four months after the end of the fiscal year covered by the report
- NT 20-F due on the business day after the 20-F due date
- Late 20-F after filing a NT-20F, the deadline for the 20-F is extended 15 calendar days from actual due date

OTHER FILING REMINDERS AND INFORMATION:

If a due date falls on a weekend or SEC holiday, the filing will be due the following business day.

The EDGAR system hours of operation for submitting files are 6:00 a.m. to 10:00 p.m. Eastern, weekdays, excluding Federal Holidays. Files submitted after 5:30 p.m. Eastern will receive the next business day's filing date (with the exception of Section 16 filings). The EDGAR system is not in operation on weekends.

Companies may request a filing extension for their Form 10-Qs and 10-Ks by submitting Form 12b-25 via the EDGAR system. By filing this form, a filer may gain up to 5 additional days to file Form 10-Q or 15 days to file Form 10-K. Companies have up to 24 hours after the original filing deadline to file Form 12b-25.

Definition of SEC Form NT 10-Q: A filing with the Securities and Exchange Commission (SEC) that a company must submit when it is unable to file its 10-Q on time. After submission of the SEC Form NT 10-Q, the company must then file its 10-Q within 5 days. The 10-Q is a quarterly report that provides quarterly financial results. Form NT 10-Q is covered under SEC Rule 12b-25 of the Securities Exchange Act. Related filings include 10-Q, 10-QSB, and 10-QT.

Definition of SEC Form NT 10-K: A filing with the Securities and Exchange Commission (SEC) that a company must submit when it is unable to file its 10-K on time. After submission of the SEC Form NT 10-K, the company must then file its 10-K within 15 days. The 10-K is an annual report that provides a comprehensive overview of the company's business activities. Form NT 10-K is covered under SEC Rule 12b-25 of the Securities Exchange Act. Related filings include 10-K405, 10-K, 10-KSB405 and 10-KSB.

To apply for EDGAR access codes (CIK and CCC), create and submit your Form ID at www.filermanagement.edgarfiling.sec.gov.

Please consult legal or general counsel to confirm what form types are needed. All information is from sources believed to be reliable; however, accuracy cannot be guaranteed. Do not act or rely upon the information and advice provided on this page without seeking the services of competent professional counsel.

For more information, contact your representative or visit us online at www.broadridge.com.