

Summary of Changes to Regulation S-K Item 303

Current Requirement	Amended Requirement
N/A	Item 303(a), Objective
Item 303(a), Full fiscal years	Item 303(b), Full fiscal years
Item 303(a)(1), Liquidity Item 303(a)(2), Capital resources	Item 303(b)(1), Liquidity and Capital Resources (i) Liquidity (ii) Capital Resources
Item 303(a)(3), Results of operations (i) Unusual or infrequent events (ii) Known trends or uncertainties (iii) Material increases (iv) Inflation and changing prices	Item 303(b)(2), Results of operations (i) Unusual or infrequent events (ii) Known trends or uncertainties (iii) Material changes
Item 303(a)(4), Off-balance sheet arrangements (and related instructions)	Replaced with Instruction 8 to Item 303(b)
Item 303(a)(5), Tabular disclosure of contractual obligations	Eliminated, with some content incorporated into Item 303(b)(1) and Instruction 4 to Item 303(b)
2003 MD&A Interpretative Release, Critical accounting estimates	Item 303(b)(3), Critical accounting estimates
Instruction 1 to Item 303(a)	Instruction 1 to Item 303(b)
Instruction 2 to Item 303(a)	Eliminated, with content incorporated into Item 303(a), Objective
Instruction 3 to Item 303(a)	Eliminated, with content incorporated into Item 303(a), Objective
Instruction 4 to Item 303(a)	Instruction 2 to Item 303(b); some content incorporated into Item 303(b)
N/A	Instruction 3 to Item 303(b)
Instruction 5 to Item 303(a)	Instruction 4 to Item 303(b); some content incorporated into Item 303(b)(1)
Instruction 6 to Item 303(a)	Instruction 5 to Item 303(b)
Instruction 7 to Item 303(a)	Instruction 6 to Item 303(b)
Instructions 8 and 9 to Item 303(a)	Eliminated
Instruction 10 to Item 303(a)	Instruction 7 to Item 303(b)
Instruction 11 to Item 303(a)	Instruction 9 to Item 303(b)
Instruction 12 to Item 303(a)	Instruction 10 to Item 303(b)
Instructions 13 and 14 to Item 303(a)	Eliminated
Item 303(b), Interim periods (1) Material changes in financial condition (2) Material changes in results of operations	Item 303(c), Interim periods (1) Material changes in financial condition (2) Material changes in results of operations (i) Material changes in results of operations (year-to-date) (ii) Material changes in results of operations (quarter comparisons)

Current Requirement	Amended Requirement
Instruction 1 to Item 303(b)	Instruction 1 to Item 303(c)
Instructions 2 and 3 to Item 303(b)	Eliminated
Instruction 4 to Item 303(b)	Instruction 2 to Item 303(c)
Instructions 5, 6, 7 to Item 303(b)	Eliminated
Instruction 8 to Item 303(b)	Instruction 11 to Item 303(b)
Item 303(c), Safe harbor	Eliminated
Item 303(d), Smaller reporting companies	Eliminated