

## Appendix XII-1

### Rule 12b-25. Extension of time for furnishing information.

Note: The disclosures required in reports filed with the Commission are essential to the preservation of free, fair and informed securities markets. It is of critical importance that such reports be filed with the Commission prior to their respective due dates under the Commission's rules. Only the most compelling and unexpected circumstances justify a delay in the filing of a report and the dissemination to the public of the factual information called for therein.

(a) If any required information, document or report cannot be furnished at the time it is required to be filed, the registrant shall file with the Commission as a separate document an application, signed by its chief financial officer (1) identifying the information, document, or report in question, (2) stating in detail the specific reasons why the filing thereof at the time required cannot be made, and (3) requesting an extension of time for filing the information, document or report to a specified date not more than 30 days after the date it would otherwise have to be filed.

(b) After the expiration of 30 days, one additional extension of not more than 30 days may be applied for following the same procedures as the original application.

(c) If the requested extension is necessitated by the inability of any person other than the registrant to furnish any required opinion, information, report or certification (1) the application shall be accompanied by a statement signed by such person stating the specific reasons why such person is unable to furnish the required opinion, information, report or certification within the required time; and (2) the application shall state whether the registrant has published a preliminary release of sales and earnings and mailed an annual report to shareholders containing financial statements certified by independent accountants relating to the registrants latest fiscal year.

(d) The application shall be filed at least ten days prior to the time the information, document or report is required to be filed. Failure to file such application in the time required without adequate reasons shall constitute a ground for denial of such application.