

**FCA Disclosure Regulation
Summary of the Compliance Dates**

<i>Line</i>	New Regulations	Compliance Date/Timing	Reports/Items Covered
1	§ 619.9270—Definition of external auditor	The first day of the 2008 fiscal year.	All reports issued after 1/1/2008, including quarterly reports, annual meeting information statements, and annual reports (starting with the 2007 annual report).
2	§ 620.2—Preparing and filing the reports	The first day of the 2008 fiscal year.	All reports issued after 1/1/2008 (starting with the 2007 annual report).
3	§ 620.3—Accuracy of reports and assessment of internal control over financial reporting § 620.3(b) and (c)—Signatures and certifications § 620.3(d)—Assessment of internal control over financial reporting	The first day of the 2008 fiscal year. Note interpretation for § 620.3(d): The internal control assessment <i>begins</i> the first day of fiscal year 2008.	All reports issued after 1/1/2008 (starting with the 2007 annual report). Note interpretation for § 620.3(d): <ul style="list-style-type: none"> • Begin including the annual internal control report in the 2008 annual report. • Begin disclosing material internal control change in the first quarterly report of 2009.
4	§ 620.4—Preparing and providing the annual report (filing deadline)	The first day of the 2008 fiscal year.	Annual reports issued after 1/1/2008, beginning with the 2007 annual report.
5	§ 620.5—Contents of the annual report to shareholders	The first day of the 2008 fiscal year.	Annual reports issued after 1/1/2008, beginning with the 2007 annual report.
6	§ 620.10—Preparing the quarterly report (filing deadline)	The first day of the 2008 fiscal year.	Quarterly reports issued after 1/1/2008, beginning with the first quarterly report of 2008.
7	§ 620.30(d)(2)—Audit committees and external auditor (nonaudit services)	The first day of the 2008 fiscal year.	Auditor engagement contracts for 2008 and thereafter. Existing contracts extending into the 2008 fiscal year may be affected.
8	§ 621.4—Audit by qualified public accountant (independence)	The first day of the 2008 fiscal year.	Auditor engagement contracts for 2008 and thereafter.
9	Part 621 Subpart E—Auditor independence	The first day of the 2008 fiscal year. Policies and procedures must be in place by 1/1/2008. Note: Auditor rotation excludes prior service years; the five-year clock starts on 1/1/2008.	Auditor engagement contracts for 2008 and thereafter. Existing contracts extending into the 2008 fiscal year may be affected.
10	§ 630.2—Definitions (Disclosure entity definition)	The first day of the 2008 fiscal year.	Reports issued after 1/1/2008, including the 2007 annual report.
11	§ 630.3—Publishing and filing the report to investors (Filing deadlines; interim reports policies/procedures.)	The first day of the 2008 fiscal year. Interim reporting policies and procedures must be in place by 1/1/ 2008.	Reports issued after 1/1/2008, including the 2007 annual report
12	§ 630.4—Responsibilities for preparing reports to investors	The first day of the 2008 fiscal year.	Reports issued after 1/1/2008, including the 2007 annual report.
13	§ 630.5—Accuracy of reports and assessment of internal control over financial reporting § 630.5(b) and (c)—Signatures and certifications § 630.5(d)—Assessment of internal control over financial reporting/auditor attestation	The first day of the 2008 fiscal year. Note interpretation for § 630.5(d): The internal control assessment <i>begins</i> the first day of fiscal year 2008, and auditor attestations are to be first included in the 2008 annual report.	Reports issued after 1/1/2008, including the 2007 annual report. Note interpretation for § 630.5(d): <ul style="list-style-type: none"> • Begin including the annual internal control report and attestation in the 2008 annual report. • Begin disclosing material internal control changes in the first quarterly report of 2009.
14	§ 630.20—Contents of the Annual Report to Investors	The first day of the 2008 fiscal year.	Reports issued after 1/1/2008, including the 2007 annual report.