



**December 14, 2005**

**Dear Clients and Friends,**

**The US Securities and Exchange Commission today revised the annual and quarterly report filing deadlines for many companies.**

**For more details and the key changes made in today's actions, please view attached pdf file.**

**[acc 14 12 05 2.pdf](#)**

**Best regards,**

**Kesselman & Kesselman  
PricewaterhouseCoopers**

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