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## SEC Office of Economic Analysis Releases Results of Study About Sarbanes-Oxley Section 404

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In early October 2009, the Securities and Exchange Commission's ("SEC") Office of Economic Analysis issued a report entitled, Study of the Sarbanes-Oxley Act of 2002 Section 404 Internal Control over Financial Reporting Requirements (the "Study"). The report presents an analysis of Study findings as to the costs and benefits of implementation of Section 404 of the Sarbanes-Oxley Act of 2002.

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