INSTRUCTIONS FOR SECTION 302 CERTIFICATION OF TREATMENT OF MERGER PAYMENT

We are required by the IRS to provide these guidelines. However, we cannot offer tax or legal advice specific to your situation. Please consult your tax adviser to determine how these rules apply to you.

General Instructions

For U.S. federal income tax purposes, your portion of the Merger Payment may be treated either as a dividend or as a payment of proceeds from a sale or exchange of your Target shares. Dividends paid by U.S. corporations to non-U.S. shareholders generally are subject to withholding tax, at a rate of 30% or such lower rate as may be provided under an applicable income tax treaty (generally, 15%). In contrast, a payment of proceeds of a sale or exchange of shares is generally exempt from U.S. withholding tax.

So that the withholding agent can fulfill its responsibilities in repect of the Merger Payment, your portion of the Merger Payment will generally be treated as a dividend, unless you certify one of the following:

> A. Your potential proportionate interest in Acquirer common stock was "meaningfully reduced" as a result of the payment, as reflected in a comparison of your actual interest in Acquirer common stock immediately *after* the Merger with the interest in Acquirer common stock that you would have had if all of the Target shareholders had exchanged their shares of Target common stock solely for shares of Acquirer common stock in the Merger; or
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> B. You exchanged all of your shares of Target stock solely for the Merger Payment and you had no interest in any Acquirer stock immediately after the Merger (taking into account, in each case, shares of Acquirer stock that you acquired prior to the Merger and shares of Acquirer stock that you are deemed to own for this purpose under the Attribution Rules, as described below).

If the requirements of either [A] or [B] are satisfied, your portion of the Merger Payment will generally be treated as a payment of proceeds from a sale or exchange of your Target shares, not as a dividend.

Purpose of the Certification

Please complete and return the certification with instructions on how your portion of the Merger Payment is to be treated. ***Check the appropriate box to indicate whether the Merger Payment should be treated as a Reduction in Proportionate Interest (Part A) or a Complete Termination of Interest (Part B). If neither Part A not Part B applies, please complete Part C, and the cash payment will be treated as a dividend. Please review the Description of the Attribution Rules on page 2 before completing Part A.***

Part A: Meaningful Reduction in Proportionate Interest

The information contained in these instructions is intended to assist you in completing the certification, but is not tax advice. You should consult your own tax advisor regarding the standard for determining whether a reduction in potential proportionate interest is meaningful.

Section 302 of the Internal Revenue Code states that where a corporation redeems its stock, the redemption will be treated as a distribution in exchange for the stock if:

- The redemption is not "essentially equivalent to a dividend" (Section 302(b)(1)); or
- The distribution is "substantially disproportionate with respect to the shareholder" (Section 302(b)(2).

The distribution is "substantially disproportionate with respect to the shareholder"

Section 302 of the Code defines the distribution as substantially disproportionate if the percentage of the voting stock owned by a shareholder (and attributed by Section 318 to that shareholder) after the redemption is less than 80% of that percentage owned before the redemption. This only applies if you hold less than 50% of the total shares outstanding of the Acquirer.

The distribution is not essentially equivalent to a dividend

Section 302(b)(1) does not provide an objective definition of a "meaningful reduction" and therefore guidance has been provided by the Courts and the IRS. The U.S. Supreme Court has ruled that a redemption is essentially equivalent to a dividend unless the shareholder experiences a "meaningful reduction in proportionate interest" in the Issuer. It was also held that the attribution [constructive ownership] rules under Section 318(a) apply to determine whether there has been such a meaningful reduction.

In one case, the IRS has ruled that a shareholder holding 0.0001118% of a publicly traded corporation's stock before the redemption, and 0.0001081% (entirely constructive) after the redemption had experienced a "meaningful reduction in proportionate interest". The shareholder's interest in the corporation after the redemption was 96.7% of the shareholder's interest before the redemption. The IRS has stated in a private letter ruling that "any reduction in the interest of a shareholder in a publicly traded corporation is likely to be meaningful".

NOTE: The IRS has also ruled that if the proportionate interest remains unchanged, the redemption proceeds will not satisfy the "meaningful reduction" standard and will not qualify for sale or exchange treatment.

Calculating your reduction in interest

Step 1: Calculate your percentage ownership of Acquirer shares owned after the Merger

i) Enter the total number of shares of Acquirer common stock that you owned immediately after the Merger in the space provided (including shares of Acquirer common stock that you acquired prior to the Merger, shares of Acquirer common stock held at other financial institutions, and shares of Acquirer common stock that you are deemed to own for this purpose under the Attribution Rules, as described below).

ii) Calculate your percentage ownership of Acquirer common stock immediately after the Merger and enter this percentage in the space provided, using the formula: (100*Y/W).

Step 2: Calculate the potential percentage ownership of Acquirer common stock after the Merger

Next, you must calculate the percentage ownership of Acquirer common stock that you would have had if all Target shareholders had exchanged their shares of Target common stock solely for shares of Acquirer common stock in the Merger. For this purpose, you should assume that Acquirer would have issued such additional shares as would be required in order to provide consideration solely in shares to each Target shareholder for all of its shares of Target common stock, and you should calculate the number of additional shares that you would have received:

i) Determine the total number of Acquirer shares you would have potentially received after the Merger if Acquirer shares had been issued to you instead of a cash payment, by dividing your portion of the Merger Payment (in $USD) by the fair market value of a share of Acquirer common stock (in $USD) at the time of the Merger, where there was no such option.

ii) Determine the total number of Acquirer shares you would have potentially owned after the Merger. Note that this number should include shares of Acquirer common stock that you acquired prior to the Merger, the shares you would have potentially received after the Merger calculated in step (i) above, shares of Acquirer common stock held at other financial institutions, and shares of Acquirer common stock that you deemed to own for this purpose under the Attribution Rules, as described below. ***Enter this number in the space provided for "Z" in Step 2 of Part A.***

iii) Calculate and enter in the second space the percentage ownership of Acquirer common stock that you would have had immediately after the Merger if all Target shareholders had exchanged their shares of Target common stock solely for shares of Acquirer common stock in the Merger, using the formula: (100*Z/X).

Please note that if there has not been a reduction in your potential proportionate interest as reflected in the comparison of your actual interest in Acquirer common stock immediately after the Merger with your potential interest (and you do not meet the requirements of Part B), then your portion of the Merger Payment will be treated as a dividend, not as a payment of proceeds of a sale or exchange of Target shares.

Part B: Complete Termination of Interest

You should complete Part B rather than Part A if you exchanged your shares of Target stock solely for the Merger Payment and did not own any shares of Acquirer stock (whether common or preferred, voting or non-voting) immediately after the Merger (including shares of Acquirer stock that you acquired prior to the Merger and shares of Acquirer stock that you are deemed to own for this purpose under the Attribution Rules, as described below.

Part C: Dividend

If you do not qualify under Part A or Part B, please complete Part C to indicate that your portion of the Merger Payment should be treated as a dividend. The standard withholding tax rate will be applied to the Merger Payment unless you qualify for a reduced double taxation treaty rate.

Signature, Date

Please sign, date. If you are signing on behalf of an organization, you must be an authorized representative or officer of the Beneficial Owner, **and you must enter your title in the space provided for "capacity".**

Determining Shares Owned; Description of Attribution Rules

When calculating the number of shares of Acquirer stock that you own for purposes of Part A or B, you must include all of the shares you hold directly or indirectly through any financial institution or otherwise. ***Please note that you must provide a separate certification to each financial institution where you hold shares of the Acquirer.*** In addition, include shares that you are deemed to own through the operation of various attribution rules under section 318 of the Internal Revenue Code.

You should consult your own tax advisor for more information regarding the Attribution Rules. In general, however, a person will be deemed to own any stock owned (directly or indirectly) by or for the following entities:

1. Your spouse (other than a spouse who is legally separated from you under a decree of divorce or separate maintenance), children (including adopted children), grandchildren, and parents,

2. A partnership or estate of which you are a partner or beneficiary, in proportion to your interest in the partnership or estate,

3. A trust (or portion thereof) for which you are considered the owner under the “grantor trust” rules of subpart E of part I of subchapter J of the Internal Revenue Code,

4. A trust, in proportion to your actuarial interest in the trust (but not if the trust is employee retirement plan under U.S. law), and

5. A corporation of which you own (directly or indirectly) 50 percent or more in value of the corporation’s stock, in that proportion which the value of the stock you own bears to the value of all stock in the corporation.

In addition:

6. If you are a partnership or estate, you are considered to own any stock owned (directly or indirectly) by or for a partner or beneficiary.

7. If you are a trust (other than an employee retirement plan under U.S. law), you are considered to own any stock owned (directly or indirectly) by or for a beneficiary, unless the beneficiary's interest is a remote contingent interest. A contingent interest of a beneficiary in a trust is considered remote if, under the maximum exercise of discretion by the trustee in favor of such beneficiary, the value of such interest, computed actuarially, is 5 percent or less of the value of the trust property.

8. Stock owned (directly or indirectly) by or for the grantor of a grantor trust is considered to be owned by the trust.

9. If you are a corporation, you are considered to own any stock owned (directly or indirectly) by or for a person who owns (directly or indirectly) 50 percent or more of the value of your stock.

10. Any person who has an option to acquire stock is considered to own the stock. An option to acquire an option is considered an option on the underlying stock.

11. An S corporation under U.S. tax law is considered to be a partnership for the purposes of these rules. Shareholders of an S corporation are considered to be partners.

12. If you have no interest in the issuer after the Tender Payment, the "family" rules of paragraph 1 may not apply to you. Please consult your tax adviser to see if you qualify for this exception (under IRC Sec. 302(c)(2)).

13. You generally are considered to actually own any stock that you are deemed to own under any of the foregoing rules.

Example : You own 100 shares of the Acquirer and Corporation A also owns 100 shares of the Acquirer. If you own 40% of the value of the stock of Corporation A directly, and you are a grantor of a grantor trust that owns a further 20% of the value of the stock of Corporation A, you are deemed to own 60% of the value of Corporation A's stock under paragraph 4 above. You are therefore considered to own 160 shares of the Acquirer; the 100 shares you directly own, plus 60% of the shares owned by Corporation A.
The general rule that you are considered to actually own stock that you are deemed to own has the following exceptions:

A. Stock constructively owned under the "family" rules of paragraph 1 is not considered owned by a person in order to make another the constructive owner of the stock under the family rules. However, if stock can be considered owned by a person under both the family rules of paragraph 1 and the option rule of paragraph 10, this exception does not apply.

B. Stock constructively owned by a partnership, estate, trust, or corporation under the rules of paragraphs 6-9 is not considered owned by that entity to make another the constructive owner of the stock under the rules of paragraphs 2-5.

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