

SECTION 302 CERTIFICATION OF TREATMENT OF MERGER PAYMENT

\_\_\_\_\_ (THE "TARGET")

\_\_\_\_\_ (THE "ACQUIRER")

Outstanding number of shares of Acquirer common stock after merger: \_\_\_\_\_ (W)

Outstanding shares of Acquirer common stock after merger if all Target shareholders exchanged their Target common stock solely for Acquirer common stock: \_\_\_\_\_ (X)

Please refer to the attached instructions

Identification of Beneficial Owner

Name of Beneficial Owner:

(Individual or Organization that is beneficial owner of the Merger Payment and was beneficial owner of the shares of Target with respect to which the Merger Payment was made)

Account Number of Beneficial Owner:

Description of Transaction

The transaction to which this certification relates (the "Merger") was a tax-free reorganization that involved solely an exchange of common stock of Target for common stock of Acquirer and a cash payment by Acquirer to some or all of the Target shareholders (the "Merger Payment").

Treatment of Merger Payment - Check Applicable Box and Provide Other Information (if required below)

CHECK ONLY ONE PART (EITHER A, B or C)

Part A  Meaningful Reduction in Potential Proportionate Interest -- Qualifying for Sale or Exchange Treatment

Beneficial Owner's portion of the Merger Payment should be treated as a payment in exchange for the Beneficial Owner's shares because the Beneficial Owner's potential proportionate interest in the Acquirer has been meaningfully reduced (but not completely terminated) as a result of the payment, as reflected in the following calculations:

STEP 1: Actual Interest: Immediately after the Merger, Beneficial Owner owned \_\_\_\_\_ (Y) shares of the Acquirer. The beneficial owner's percentage ownership in Acquirer (based on the number of shares outstanding immediately after completion of the Merger) was \_\_\_\_\_ (100\*Y/W) %.

STEP 2: Potential Interest: If all Target shareholders had exchanged their shares of Target common stock solely for shares of Acquirer common stock in the Merger, Beneficial Owner would have owned \_\_\_\_\_ (Z) shares of Acquirer common stock immediately after the Merger, which would represent \_\_\_\_\_ % (100\*Z/X) of Acquirer's outstanding common stock after the Merger.

\*Please note, only Beneficial Owners that are properly documented for U.S. tax withholding purposes are entitled to make the certification to allow the payment to be treated as proceeds from the sale or exchange of the Beneficial Owner's shares. Payments made to undocumented customers will be treated as dividends and will be subject to 30% withholding.

Part B  Complete Termination of Interest

Beneficial Owner's portion of the Merger Payment should be treated as a payment in exchange for Beneficial Owner's shares of Target because Beneficial Owner (i) exchanged its shares of Target stock solely for the Merger Payment; and (ii) owned no Acquirer stock immediately after the Merger. The Beneficial Owner owned \_\_\_\_\_ shares of the Target immediately prior to the Merger.

\*Please note, only Beneficial Owners that are properly documented for U.S. tax withholding purposes are entitled to make the certification to allow the payment to be treated as proceeds from the sale or exchange of the Beneficial Owner's shares. Payments made to undocumented customers will be treated as dividends and will be subject to 30% withholding.

Part C  Dividend

Beneficial Owner's portion of the Merger Payment should be treated for U.S. federal income tax purposes as a dividend.

\*Please note, only Beneficial Owners that are properly documented for U.S. tax withholding purposes are entitled to reduced treaty rates (if applicable). Dividend payments made to undocumented customers will be subject to 30% withholding.

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that I am the Beneficial Owner (or authorized to sign for the Beneficial Owner) of the Merger Payment to which this certification relates and was the Beneficial Owner (or authorized to sign for the Beneficial Owner) of the shares of Target stock with respect to which such portion of the Merger Payment was made.

Sign Here >

Signature of Beneficial Owner

Date (MM-DD-YYYY)

Capacity in which acting (see instructions)

Circular 230 Disclaimer: Any U.S. tax advice contained in the body of this document was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding U.S. federal tax penalties.