

Instructions for completing IRS Section 83 (b) Form

To make an 83 (b) election you must complete the following steps within 30 days of your Award Date:

- Complete the IRS 83 (b) form that has been provided to you
- Mail the completed form to the IRS within 30 days of your Award Date (mail to the IRS Service Center where you file your taxes – see chart provided)
- Mail a copy of the completed form to your employer

You must also attach a copy of the completed and filed form to your income tax return when you file your income taxes for the year in which the election is made.

Heading:

Please write in your name and address and the date at the top of the form. Below “Department of the Treasury”, please address the form to the IRS service center where you file your taxes (see chart provided).

Box 1:

Please write your name, address and social security number next to the corresponding field in this box.

Box 2

Please write the number of shares and a description of the shares of stock that you were awarded for which you are making the election under 83 (b).

Box 3

Please write the calendar year during which you were granted the Restricted Stock Awards. Your Award Date would provide you with this information.

Box 4

Please describe the restriction that your awards are subject to. You can find this information in your Award agreement. If you have any questions about the wording in your Award agreement, or about your restriction, please contact the Plan Administrator at your employer.

Box 5

Please record the closing price of your company's stock on the Award Date.

Box 6

Please write the amount that you paid for your awards. If you did not pay anything for your awards, please state that no amount was paid for the shares.

Box 7

Nothing needs to be written here.

Once you have completed the form, please sign it and mail a copy to your IRS Service Center and your employer. Also, please retain a copy for your taxes.

Department of the Treasury

Re: Election Under Code Section 83(b)

Dear Sir or Madam:

I hereby make an election pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, with respect to certain restricted stock received by me. The following information is submitted as required by Treas. Reg. § 1.83-2(e):

1.	Taxpayer Information Name: Address: Taxpayer Identification Number:	
2.	Property for which election is made:	
3.	Date of Transfer: Taxable Year for which Election is made:	
4.	Restrictions to which property is subject:	
5.	Fair Market Value:	
6.	Amount paid for property:	
7.	A copy of this election has been furnished to the Corporation.	

Very truly yours,

cc:

Where do you file (from 2001 Form 1040 Instructions):

IF you live in...	
Florida, Georgia, North Carolina, South Carolina, West Virginia	Internal Revenue Service Center Atlanta, GA 39901-0002
New Jersey, New York (<i>New York City and counties of Nassau, Rockland, Suffolk, and Westchester</i>)	Internal Revenue Service Center Holtsville, NY 00501-0002
New York (<i>all other counties</i>), Massachusetts, Michigan, Rhode Island	Internal Revenue Service Center Andover, MA 05501-0002
Illinois, Iowa, Kansas, Minnesota, Missouri, Oklahoma, Utah, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0002
Connecticut, Delaware, District of Columbia, Indiana, Maine, Maryland, New Hampshire, Pennsylvania, Vermont	Internal Revenue Service Center Philadelphia, PA 19255-0002
Ohio	Internal Revenue Service Center Cincinnati, OH 45999-0002
Arizona, Colorado, Idaho, Montana, New Mexico, Texas, Wyoming	Internal Revenue Service Center Austin, TX 73301-0002
Nebraska, North Dakota, South Dakota, Washington	Internal Revenue Service Center Ogden, UT 84201-0002
Alaska, California, Hawaii, Nevada, Oregon	Internal Revenue Service Center Fresno, CA 93888-0002
Alabama, Arkansas, Kentucky, Louisiana, Mississippi, Tennessee, Virginia	Internal Revenue Service Center Memphis, TN 37501-0002
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (<i>or if excluding income under Internal Revenue Code section 933</i>), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA
<p>* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.</p>	