

January __, 2010

[Insert Optionee's Social Security Number]

Dear _____,

On _____ we transferred _____ shares of _____ (the "Company") common stock to you pursuant to your exercise of an option to purchase Company common stock which was granted to you on _____. This option was intended to qualify as an incentive stock option under Section 422 of the Internal Revenue Code. At the time you exercised the option, the stock had a fair market value of \$_____ per share (note that the Company has determined that this value represented the per share fair market value of the common stock on the date of exercise, however, it is possible that the Internal Revenue Service will successfully establish that a different value was the fair market value on the date of exercise). The total cost of the shares was \$_____ (\$_____ per share). The Company, EIN # _____, is located at _____.¹

Please keep this information for income tax purposes and, if applicable, alternative minimum tax purposes.

Sincerely,

¹ Please contact your legal counsel if the company that transferred the shares is different than the "Company" above (e.g., if a parent company transferred the shares of a subsidiary).