

January __, 2010

[Insert Recipient's Social Security Number]

Dear _____,

On _____, you transferred _____ shares of _____ (the "Company") common stock which shares were originally purchased by you on _____, pursuant to an offering that commenced on _____ under a plan which was intended to qualify as an employee stock purchase plan under Section 423(b) of the Internal Revenue Code. On the first day of the offering period, the stock had a fair market value of \$_____ per share. **[Insert the following sentence if the exercise price was not fixed or determinable on the first day of the offering period (i.e., the exercise price is the lesser of 85% of the fair market value on the first day of the offering period or 85% of the fair market value on the purchase date.)**[The price that you would have been required to pay if the purchase occurred on the first day of the offering period would have been \$_____ per share.] The total exercise price that you actually paid for the shares was \$_____ (\$_____ per share). The fair market value of the stock on the purchase date was \$_____ per share. The Company, EIN # _____, is located at _____.¹

This information is being provided to your for income tax purposes. Please keep this information with your records.

Sincerely,

¹ Please contact your legal advisor 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).
