

Name and Address of Taxpayer:

SSN # :

Dated:

Dear Sir or Madam:

Pursuant to Treasury Regulations Section 1.83-2(c) promulgated under Section 83 of the Internal Revenue Code of 1986, as amended (the "Code"), please find a copy of my election under Section 83(b) of the Code.

I have also included a self-addressed stamped envelope and a signed copy of my 83(b) Election Form. Please date stamp the copy of the Election Form and return it to me.

Thank you,

SECTION 83(b) TAX ELECTION

Pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, and Treas. Reg. Section 1.83-2, I hereby elect to include in my gross income for the current taxable year, the amount of any compensation taxable to me in connection with my receipt of the property described below:

(1) The taxpayer who performed the services is:

Name: _____ Spouse: _____

Address: _____

Taxpayer ID #: _____ Spouse's ID #: _____

(2) The property with respect to which the election is being made is _____ shares of the Common Stock of _____ (the "Company").

(3) The property was issued on _____.

(4) The taxable year in which the election is being made is the calendar year _____.

(5) The property is subject to a repurchase right pursuant to which the issuer has the right to acquire the property at the original purchase price upon the occurrence of certain events. The issuer's repurchase right lapses in a series of installments over time.

(6) The fair market value at the time of transfer (determined without regard to any restriction other than a restriction which by its terms will never lapse) is \$_____ per share.

(7) The amount paid for such property is \$_____ per share.

(8) A copy of this statement was furnished to the Company.

(9) This statement is executed on _____.

Name: _____ **Spouse** (if applicable): _____

File this election with the IRS Service Center where you file your Federal income tax returns. Send it by registered or certified mail, return receipt requested. Keep a copy of this form and file it with your Federal and state tax returns at the end of the year