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## IMPORTANT FEDERAL INCOME TAX NOTICE

Dear Stockholder:

Under the Federal income tax law, you are subject to certain penalties as well as withholding of Federal tax at 28% (or the current rate if changed since this printing) if you have not provided us with your correct taxpayer identification number or certified that the preprinted taxpayer identification number shown on the Substitute Form W-9 card is correct.

**Note, if you are a foreign resident,** you will receive a separate W-8 form shortly. Please disregard the enclosed W-9 card. However, if you are a US resident, the W-9 card must be completed and returned to Illinois Stock Transfer Company.

***Please read this notice carefully.***

You (as a payee) are required by law to provide us (as payor) with your correct taxpayer identification number. If stock is registered in your individual name, your taxpayer identification number is your Social Security Number. If your holdings are registered in any other manner, please refer to guidelines on the enclosed Instructions For Filing Form W-9 for determining the proper taxpayer identification number.

If you have not provided us with your correct taxpayer identification number, you may be subject to a penalty of \$50.00 (or the current amount if changed since this printing) imposed by the Internal Revenue Service. In addition, dividend payments which we make to you may be subject to backup withholding, this being effective as of January 1, 1984.

Backup withholding is different from the 10% withholding on interest and dividends which was repealed in 1983. If backup withholding applies, a payor is required to withhold 30% (or the current amount if changed since this printing) of interest, dividends or other payments made to you. Backup withholding is not an additional tax. Rather, the tax liability of persons subject to backup withholding will be reduced by the amount of the tax withheld. If withholding results in an over-payment of taxes, a refund may be obtained.

Accompanying this letter is a self-addressed reply envelope which you may use to return the Substitute Form W-9 card. Please confirm if the preprinted tax payer identification number is correct. If the preprinted number is not correct, or one is not preprinted on the card, please fill in your taxpayer identification number in the space provided. On the back of this letter you will find specific guidelines for determining the proper identification number to be used. ***Please then sign and return the Substitute Form W-9 card.***

Also on the form is space to indicate if your are exempt from possible backup withholding. A listing of payees who are exempt appears on the enclosed Instructions For Filing Form W-9.

***You must certify the number shown or provide us with the number and then certify your taxpayer identification number by signing and returning the Substitute Form W-9 card even if you are exempt from withholding.***