

Electronic Filing

October 2007

TABLE OF CONTENTS:

| | |
|------------------------------------------------------|----------|
| ELECTRONIC FILING GUIDELINES | 2 |
| ELECTRONIC FILING FOR LARGE INDIVIDUAL CLAIMS | 4 |
| Introduction | 4 |
| Submission for Large Individual Claims | 4 |
| - Proof of Claim and Release | 4 |
| - Data File | 4 |
| - Multiple Securities | 6 |
| Special Circumstances | 7 |
| Paperwork | 7 |
| Where to send your submission? | 7 |
| How can we help? | 7 |
| ELECTRONIC FILING FOR MULTIPLE CLAIMS | 8 |
| Introduction | 8 |
| Submission for Multiple Claims | 8 |
| - Master Proof of Claim | 8 |
| - Data Files | 8 |
| - Multiple Securities | 11 |
| Special Circumstances | 12 |
| Paperwork | 12 |
| Where to send data? | 13 |
| Summary / Check List | 13 |
| How can we help? | 13 |

ELECTRONIC FILING GUIDELINES

In most cases, potential claimants wishing to take part in a securities class action must prepare and file their claim or claims. Our firm – Berdon Claims Administration LLC (“BCA”) – offers to claimants two options: (1) paper submission; and (2) electronic submission. The second option – electronic submission – is described in detail below.

WHICH OPTION IS BEST FOR ME?

In trying to determine which option best fits your particular situation, please refer to the following general guideline:

| CLAIMANT | TYPE OF SUBMISSION |
|---------------------------------------------------------------------------------|------------------------------|
| Individual investor with a small number of transactions (50 or less) to claim | Paper Submission |
| Individual investor with a large number of transactions (more than 50) to claim | E-File for Individual Claims |
| Corporate investor with a small number of transactions (50 or less) to claim | Paper Submission |
| Corporate investor with a large number of transactions (more than 50) to claim | E-File for Individual Claims |
| Banks, portfolio managers and other nominees filing on behalf of their clients | E-File for Multiple Claims |

Not all cases require claimants to provide their trading activity during the time period in question. Instead, the claim may be based on the number of shares of common stock held prior to a certain event. In such cases, it may be substantially easier to prepare a paper claim. All of these variables have to be considered, and you should prepare your submission in the most efficient way, both in terms of claim preparation and claim verification.

WHAT IS E-FILE FOR INDIVIDUAL CLAIMS?

The term “electronic filing” or “e-file” often implies submission of information over the Internet. This is *not* the case here.

Those individuals or companies who have an extensive trading activity to report in connection with their claim need to provide BCA with a data file. The data file is an Excel file spreadsheet prepared in accordance with certain technical specifications. The file can be prepared manually by entering information from your brokerage statements into the spreadsheet.

Alternatively, your data files can be obtained from your broker, portfolio manager, or bank.

Once prepared or obtained, your data file should be copied onto a diskette or CD and mailed to the address indicated on the claim form together with the completed claim form and supporting documentation.

Detailed instructions on how to properly prepare your data file are outlined below in the section *E-File for Large Individual Claims*.

WHAT IS E-FILE FOR MULTIPLE CLAIMS?

Various banks, portfolio managers and other nominees file claims on behalf of their clients who appear to be eligible based on the case criteria. In such cases, the task of preparing multiple paper claims may become unnecessarily taxing, and multi-claim electronic submission is a very good alternative.

E-filing for multiple claims should consist of two separate schedules (which can be part of the same Excel file): (1) claimant information and holding positions, referenced by their account numbers; and (2) trading activity, also referenced by the account numbers.

Detailed instructions on how to properly prepare your data file are outlined below in the section *E-File for Multiple Claims*.

SPECIAL SITUATIONS

Data file instructions provided above were designed with a typical case in mind. A typical case requires the following information: (1) beginning or opening position in the securities in question; (2) purchases during the class period; (3) sales during the class period; and (4) ending or holding position in the securities in question. For the cases that do not fit this scenario, BCA will typically provide a sample case-specific Excel file on its website, www.berdonclaims.com, (please see *CASES > Name of Case > Documents*).

ELECTRONIC FILING FOR LARGE INDIVIDUAL CLAIMS

Guidelines, Instructions and Specifications

INTRODUCTION

Claimants whose trading activity during the class period is well in excess of 50 transactions are typically required to present their schedule of transactions in a form of a data file. This presentation outlines guidelines, instructions and technical specifications one should follow in order to properly prepare such a submission.

SUBMISSION FOR LARGE INDIVIDUAL CLAIMS

In order to be deemed complete and acceptable, your submission must have all of the following:

- Completed Proof of Claim and Release
- Data file
- Supporting documentation or Cover Letter

Proof of Claim and Release

With the exception of Schedule of Transactions, all sections of your Proof of Claim and Release form should be completed in accordance with the Claim Form Instructions. Your Schedule of Transactions should simply indicate: "Please see data file".

Data File

Your data file should be prepared in MS Excel format. If your computer system runs on a non-Windows platform, we can also accept ASCII fixed length field text files. Control characters such as Carriage Return/Line Feed should be appended to each line in the text files.

The fields and their characteristics are listed below.

Field characteristics (trading activity):

| FIELD | FORMAT | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------|
| Account Number (if more than 1 brokerage account for the same person or entity) | Character | | |
| Security Name or CUSIP | Character | | |
| Other security descriptions, if applicable | Character | | |
| Transaction Type | Character: | | |
| | <table border="1"> <tr> <td data-bbox="867 554 997 613">P</td> <td data-bbox="997 554 1464 613">Purchase</td> </tr> </table> | P | Purchase |
| | P | Purchase | |
| | <table border="1"> <tr> <td data-bbox="867 613 997 672">CP</td> <td data-bbox="997 613 1464 672">Cover purchase (if available)</td> </tr> </table> | CP | Cover purchase (if available) |
| | CP | Cover purchase (if available) | |
| | <table border="1"> <tr> <td data-bbox="867 672 997 730">S</td> <td data-bbox="997 672 1464 730">Sale</td> </tr> </table> | S | Sale |
| | S | Sale | |
| | <table border="1"> <tr> <td data-bbox="867 730 997 789">SS</td> <td data-bbox="997 730 1464 789">Short sale (if available)</td> </tr> </table> | SS | Short sale (if available) |
| SS | Short sale (if available) | | |
| <table border="1"> <tr> <td data-bbox="867 789 997 848">R</td> <td data-bbox="997 789 1464 848">Receipt (transfer in)</td> </tr> </table> | R | Receipt (transfer in) | |
| R | Receipt (transfer in) | | |
| <table border="1"> <tr> <td data-bbox="867 848 997 907">D</td> <td data-bbox="997 848 1464 907">Delivery (transfer out)</td> </tr> </table> | D | Delivery (transfer out) | |
| D | Delivery (transfer out) | | |
| <table border="1"> <tr> <td data-bbox="867 907 997 966">MGR</td> <td data-bbox="997 907 1464 966">Corporate merger or acquisition</td> </tr> </table> | MGR | Corporate merger or acquisition | |
| MGR | Corporate merger or acquisition | | |
| <table border="1"> <tr> <td data-bbox="867 966 997 1033">SPL</td> <td data-bbox="997 966 1464 1033">Split</td> </tr> </table> | SPL | Split | |
| SPL | Split | | |
| Trade Date | MM/DD/YYYY | | |
| Quantity Traded | Numeric | | |
| Price (exclusive commissions and fees) | Numeric | | |
| Net Amount (inclusive commissions and fees) | Numeric | | |
| Note | Additional information for receipts, deliveries and mergers | | |

Figure 1 below renders the view of a sample trading activity table.

Figure 1: Sample MS Excel file

| | A | B | C | D | E | F | G | H |
|----|-----------------------------------------------------------------------------------------------------------|--------------|---------|------------|--------|--------|------------|--------------------------------------------|
| 1 | account | security | tr_type | date | qty | price | net_amnt | note |
| 2 | 1234-11 | common stock | P | 12/12/1997 | 100 | 12.375 | 1,267.45 | |
| 3 | 1234-11 | common stock | P | 12/12/1997 | 1,000 | 12.375 | 12,404.95 | |
| 4 | 1234-11 | common stock | P | 12/15/1997 | 100 | 15 | 1,529.95 | |
| 5 | 1234-11 | common stock | S | 12/16/1997 | 100 | 16 | 1,570.05 | |
| 6 | 1234-12 | common stock | P | 12/12/1997 | 10,000 | 12.375 | 123,779.95 | |
| 7 | 1234-12 | common stock | P | 12/14/1997 | 10,000 | 12 | 120,029.95 | |
| 8 | 1234-12 | common stock | P | 12/16/1997 | 10,000 | 14.5 | 145,029.95 | |
| 9 | 1234-12 | common stock | R | 12/18/1997 | 10,000 | 0 | 0 | from prior ttee, no further info available |
| 10 | 1234-12 | common stock | D | 12/20/1997 | 10,000 | 0 | 0 | |
| 11 | 1234-15 | common stock | SPL | 12/10/1997 | 500 | 0 | 0 | |
| 12 | 1234-15 | common stock | MGR | 01/20/1998 | 1,234 | 0 | 0 | |
| 13 | 1234-15 | common stock | P | 01/21/1998 | 266 | 7.5 | 2024.95 | |
| 14 | 1234-15 | common stock | R | 12/20/1997 | 10,000 | 0 | 0 | from acct 1234-12 |
| 15 | | | | | | | | |
| 16 | Instructions: | | | | | | | |
| 17 | 1. All values, whether acquisitions or distributions, must be positive. | | | | | | | |
| 18 | 2. If your system distinguishes between short and long transactions, such information should be provided. | | | | | | | |
| 19 | 3. For single-account submissions, "account" column is optional. | | | | | | | |
| 20 | 4. For single-security cases, "security" column is optional. | | | | | | | |
| 21 | 5. Net Amount = Quantity x Price +/- Commissions and Fees | | | | | | | |

Multiple Securities

In some actions, more than one type of security of the same entity may be eligible. In others, securities of related entities may be part of the same action. While the basic format of data files in such cases will remain the same, they should be expanded to distinguish between all eligible securities. Figure 2 below renders the view of a sample multi-security data file. Securities could be identified by their CUSIP number, description or both. It is never wrong to provide a little bit more information than absolutely necessary.

Figure 2: Sample MS Excel file (various securities)

| account | cusip | security | exp_date | str_price | tr_type | date | qty | price | net_amnt |
|---------|-----------|----------|------------|-----------|---------|------------|-------|--------|------------|
| 1234A | 12345678A | stock | | | P | 12/12/1997 | 100 | 12.375 | 1,267.45 |
| 1234B | 12345678A | stock | | | P | 12/12/1997 | 1000 | 12.375 | 12,404.95 |
| 1234B | 12345678A | stock | | | P | 12/15/1997 | 100 | 15 | 1,529.95 |
| 1234B | 12345678A | stock | | | S | 12/16/1997 | 100 | 16 | 1,570.05 |
| 9000D | 12345678A | stock | | | P | 12/12/1997 | 10000 | 12.375 | 123,779.95 |
| 9000D | 12345678A | stock | | | P | 12/14/1997 | 10000 | 12 | 120,029.95 |
| 9000D | 12345678A | stock | | | P | 12/16/1997 | 10000 | 14.5 | 145,029.95 |
| 9000D | 12345678A | stock | | | R | 12/18/1997 | 10000 | 0 | 0 |
| 9000D | 12345678A | stock | | | D | 12/20/1997 | 10000 | 0 | 0 |
| 1234A | 12345678B | warrant | | | P | 12/12/1997 | 10 | 1 | 129.95 |
| 1234A | 12345678B | warrant | | | S | 12/20/1997 | 10 | 1.25 | 95.05 |
| 9000D | 12345678C | call | 02/21/1998 | 12.5 | P | 12/12/1997 | 1 | 0.625 | 92.45 |
| 9000D | 12345678C | call | 02/21/1998 | 12.5 | EXP | 02/21/1998 | 1 | 0 | 0 |
| 9000D | 12345678D | put | 02/21/1998 | 12.5 | S | 12/20/1997 | 1 | 0.625 | 32.55 |
| 9000D | 12345678D | put | 02/21/1998 | 12.5 | EXP | 02/21/1998 | 1 | 0 | 0 |
| 1234B | 12345678E | bond | | | P | 12/12/1997 | 25000 | 99 | 24,779.95 |
| 1234B | 12345678E | bond | | | S | 12/20/1997 | 25000 | 98.75 | 24,657.55 |

Column headings.

Net Amount:
Number of shares x Price +/-
commissions & fees.

Receipts & Deliveries.

Option expired.

Face value.

As % of face value.

SPECIAL CIRCUMSTANCES

The trading activity of some claimants may include receipts and deliveries. In order for us to account for such activity in accordance with the applicable loss calculation, we must be furnished with the original purchase information for the securities received, and for the securities delivered out, we must know whether they were retained through or sold prior to the end of class period. Consequently, additional information and documentation is required for such filings. In certain situations where the trading activity is not very extensive, yet is very complex, it may be advisable to file paper claim forms, supplemented by notes and explanations.

In case of splits, mergers, or acquisitions, most record-retention systems may show several adjustment entries indicating that one security is being removed from and another is being added to the register. For our purposes, the data files need to show only the relevant quantities of eligible securities being added to (or removed from, in case of reverse split) the list.

PAPERWORK

Your submission must be accompanied by supporting documentation. Various types of supporting documentation deemed acceptable by BCA are listed on our website, www.berdonclaims.com, under Frequently Asked Questions > Supporting Documentation.

If your data file was compiled and prepared by a financial institution, a cover letter (on the letterhead of the institution) stating that the data was obtained from their record-retention system and is complete and accurate to the best of their knowledge may be sufficient.

WHERE TO SEND YOUR SUBMISSION?

The data files should be delivered to us utilizing one of the following: 3 2 A diskette or CD media to the address below. All of the above must be IBM formatted and clearly labeled. We request that you utilize the description feature (found under File > Properties > Summary) in each and every file you submit, to eliminate any confusion.

The claim form, files, documents and related correspondence should be mailed to the address indicated in the Proof of Claim and Release form. If you wish to send it via courier, you should address your package as follows:

Name of Litigation
c/o Berdon Claims Administration LLC
One Jericho Plaza, Suite 106
Jericho, NY 11753
(Re: E-Filing)

HOW CAN WE HELP?

Should you have any further questions, please email us your questions using the email tool on our website, www.berdonclaims.com, under Contact Us.

ELECTRONIC FILING FOR MULTIPLE CLAIMS

Guidelines, Instructions and Specifications for Financial Institutions

INTRODUCTION

Financial institutions, banks, brokers and other nominees often prepare claim submissions on behalf of their clients. Some of these submissions, depending on the security in question, may consist of tens, hundreds, or even thousands of claims. This presentation outlines guidelines, instructions and technical specifications one should follow in order to properly prepare such a submission. The underlying assumption throughout this presentation is that the submission is being prepared by a financial institution. The guidelines are the same whether the submission is prepared on behalf of your clients or firm's own accounts.

SUBMISSION FOR MULTIPLE CLAIMS

In order to be deemed complete and acceptable, your submission must have all of the following:

- Master Proof of Claim
- Data file or files
- Cover Letter
- Copy of fiduciary agreement or letter indicating that your firm is authorized to prepare and submit claims on behalf of clients

Master Proof of Claim

Master Proof of Claim is an umbrella paper claim form which provides relevant information common to all individual accounts in your submission.

In the section typically called Claimant Identification indicate: (1) name of your company; (2) its address; (3) name of representative familiar with the matter; (4) his or her phone number and email address. In place of beneficial owner indicate: "Various Accounts". In the section typically called Schedule of Transactions indicate: "Electronic Submission / Please see data file". Then, complete and sign section typically called Certification or Release.

Data Files

Your data file should be prepared in MS Excel format. It should consist of two separate schedules: (1) claimant information and holding positions; and (2) trading activity. These schedules could be saved as tabs/worksheets of the same Excel file, or as two separate Excel files.

If your data retention system runs on a non-Windows platform, we can also accept ASCII fixed length field text files. Control characters such as Carriage Return/Line Feed should be appended to each line in the text files.

The fields and their characteristics are listed below.

Field characteristics (claimant information and holdings):

| FIELD | FORMAT |
|----------------------------------------------------------------------|---------------------|
| Account Number | Character |
| Tax ID | Character |
| Title 1 | Up to 55 Characters |
| Title 2 | Up to 55 Characters |
| Title 3 | Up to 55 Characters |
| Address 1 | Up to 40 Characters |
| Address 2 | Up to 40 Characters |
| Address 3 | Up to 40 Characters |
| City | Up to 40 Characters |
| State | 2 Characters |
| ZIP | 10 Characters |
| Country | Up to 40 Characters |
| Beginning Position [shares held at the beginning of class period] | Numeric |
| Ending Position [shares held at the end of class period] | Numeric |

Field characteristics (trading activity):

| FIELD | FORMAT | | | | | | | | | | | | | | | | |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|----|-------------------------------|---|------|----|---------------------------|---|-----------------------|---|-------------------------|-----|---------------------------------|-----|-------|
| Account Number | Character | | | | | | | | | | | | | | | | |
| Security Name or CUSIP | Character | | | | | | | | | | | | | | | | |
| Other security descriptions, if applicable | Character | | | | | | | | | | | | | | | | |
| Transaction Type | Character: <table border="1"> <tbody> <tr> <td>P</td> <td>Purchase</td> </tr> <tr> <td>CP</td> <td>Cover purchase (if available)</td> </tr> <tr> <td>S</td> <td>Sale</td> </tr> <tr> <td>SS</td> <td>Short sale (if available)</td> </tr> <tr> <td>R</td> <td>Receipt (transfer in)</td> </tr> <tr> <td>D</td> <td>Delivery (transfer out)</td> </tr> <tr> <td>MGR</td> <td>Corporate merger or acquisition</td> </tr> <tr> <td>SPL</td> <td>Split</td> </tr> </tbody> </table> | P | Purchase | CP | Cover purchase (if available) | S | Sale | SS | Short sale (if available) | R | Receipt (transfer in) | D | Delivery (transfer out) | MGR | Corporate merger or acquisition | SPL | Split |
| P | Purchase | | | | | | | | | | | | | | | | |
| CP | Cover purchase (if available) | | | | | | | | | | | | | | | | |
| S | Sale | | | | | | | | | | | | | | | | |
| SS | Short sale (if available) | | | | | | | | | | | | | | | | |
| R | Receipt (transfer in) | | | | | | | | | | | | | | | | |
| D | Delivery (transfer out) | | | | | | | | | | | | | | | | |
| MGR | Corporate merger or acquisition | | | | | | | | | | | | | | | | |
| SPL | Split | | | | | | | | | | | | | | | | |
| Trade Date | MM/DD/YYYY | | | | | | | | | | | | | | | | |
| Quantity Traded | Numeric | | | | | | | | | | | | | | | | |
| Price (exclusive commissions and fees) | Numeric | | | | | | | | | | | | | | | | |
| Net Amount (inclusive commissions and fees) | Numeric | | | | | | | | | | | | | | | | |
| Note | Additional information for receipts, deliveries and mergers | | | | | | | | | | | | | | | | |

SPECIAL CIRCUMSTANCES

The trading activity of some claimants may include receipts and deliveries. In order for us to account for this activity in accordance with the applicable loss calculation, we must be furnished with the original purchase information for the securities received, and for the securities delivered out, we must know whether they were retained through or sold prior to the end of class period. Consequently, additional information and documentation is required for these filings. In certain situations where the trading activity is not very extensive, yet is very complex, it may be advisable to file paper claim forms, supplemented by notes and explanations.

In case of splits, mergers, or acquisitions, most record-retention systems may show several adjustment entries indicating that one security is being removed from and another is being added to the register. For our purposes, the data files need to show only the relevant quantities of eligible securities being added to (or removed from, in case of reverse split) the list.

In many actions, while the time frame for purchases is limited to the class period, the time frame for sales extends well beyond that. In order for the trading activity to be balanced, the claim form asks for the total quantity of eligible security acquired during the period which begins at the close of the class period and ends concurrently with the time frame for sales. BCA provides two options for data submission, in such cases: (1) provide the purchase information exactly as requested on the form – individual transactions during the class period and one total number for the supplemental sub-period; or (2) provide both purchase and sale trading activity for the same time frame, the time frame for sales. Our system then will split the data into categories and record it as applicable. Important Note: This adjustment for submission of data does not, under any circumstances, change any criteria of the litigation in question. It simply provides an alternative for data submission.

PAPERWORK

Your electronic file must be accompanied by a cover letter (on the letterhead of the institution) stating that the data was obtained from your record-retention system and is accurate to the best of your knowledge. The signature page (one signature page may be sufficient) must be accompanied by a copy of the fiduciary agreement or a letter indicating that representatives of your company are authorized to sign claim forms on behalf of the clients.

Suggested language:

“Pursuant to the attached _____, the individuals listed are authorized to transact all duties necessary in filing of class action claims on behalf of our clients.

In that role, they have directed the undersigned to prepare and submit claims for _____ individual accounts.

The data compiled for these accounts was obtained from our record-retention system and is true, correct and complete to the best of our knowledge. Enclosed you will find our Master Proof of Claim and Release which shall serve as an umbrella claim and release for all referenced accounts.”

If your fiduciary agreement is rather voluminous or if it varies from client to client, you may prepare a letter instead. This letter should, among other things, state the following: (i) your firm is authorized to file claims on behalf of your clients; and (ii) the person signing the Certification or Release is authorized to do so.

You are not required to include supporting documentation, provided that you submit the cover letter as described above. **Should we find that the data provided was not sufficient or was not prepared in accordance with these guidelines, we will require further information and/or documentation. In such event, our office will be in contact with you either by phone or by mail.**

WHERE TO SEND THE DATA?

The files should be delivered to us utilizing one of the following: 3 2 A diskette or CD media to the address below. All of the above must be IBM formatted and clearly labeled. We request that you utilize the description feature (found under File > Properties > Summary) in each and every file you submit, to eliminate any confusion.

The claim form, files, documents and related correspondence should be mailed to the following address:

Name of Litigation
c/o Berdon Claims Administration LLC
One Jericho Plaza, Suite 106
Jericho, NY 11753
(Re: E-Filing)

Alternatively, you may email your data files to us. Please refer to E-filing Registration Page on our website, www.berdonclaims.com, for details.

SUMMARY / CHECK LIST

Prepare your data file or files according to the specifications. Copy the data onto a diskette or CD. Alternatively, you can register and email your data files directly to the administrator. This is accomplished through our E-filing Registration Page.

Prepare Master Proof of Claim and Release form (see above). Enclose a copy of the fiduciary agreement or a letter indicating that representatives of your company are authorized to file claims on behalf of its clients.

Mail all of the items mentioned above to Berdon Claims Administration LLC (see address above).

HOW CAN WE HELP?

Should you have any further questions, please contact Mr. Vlady Gleizer at 212-699-8836, or via email at vgleizer@berdonclaims.com.