**LETTER OF TRANSMITTAL**

**Delivery of this Letter of Transmittal to an address, or transmission of instructions via a facsimile number, other than as set forth above, does not constitute a valid delivery. You must sign this Letter of Transmittal in the appropriate space provided therefore and complete the Substitute Form W-9. The instructions set forth in this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed.**

**DESCRIPTION OF SHARE(S) SURRENDERED**

|  |  |  |
| --- | --- | --- |
| **Name(s) and Address(es) of Registered Holder(s)** | **Description of Share(s) Surrendered** | |
|  |
| **(Please fill in, if blank, exactly as name(s)** |
| **(Attach Additional Signed List if Necessary)** | |
| **appear(s) on the Certificate(s))** |
|  |  |
|  |  |  |
|  |  | **Total Number of** |
|  | **Certificate No(s)** | **Shares Evidenced by** |
|  |  | **Share Certificate(s)** |

**Total Shares:**

* **CHECK HERE IF ANY OF THE CERTIFICATES REPRESENTING SHARES THAT YOU OWN HAVE BEEN LOST OR DESTROYED AND SEE INSTRUCTION 9.**

Number of Common Shares represented by lost or destroyed certificates .

**SPECIAL PAYMENT INSTRUCTIONS**

To be completed ONLY if issuance is to be made in the name of someone other than the registered holder(s).

**If you have completed this section, your signature on the reverse side of this Letter of Transmittal must be guaranteed by a bank, broker or other financial institution that is a member of a Securities Transfer Association-approved medallion program such as STAMP, SEMP or MSP.**

**ISSUE TO:**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Please Print)

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Include Zip Code)

SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER OF RECIPIENT:

**SPECIAL DELIVERY INSTRUCTIONS**

To be completed ONLY if delivery is to be made to someone other than the registered holder(s), or to such registered holder(s) at an address other than that shown above.

**If you have completed this section, your signature on the reverse side of this Letter of Transmittal must be guaranteed by a bank, broker or other financial institution that is a member of a Securities Transfer Association-approved medallion program such as STAMP, SEMP or MSP.**

**MAIL TO:**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Please Print)

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Include Zip Code)

PLEASE CHECK THIS BOX IF THIS IS A PERMANENT CHANGE OF ADDRESS

**NOTE: SIGNATURES MUST BE PROVIDED BELOW**

**PLEASE READ CAREFULLY THE ACCOMPANYING INSTRUCTIONS**

Ladies and Gentlemen:

The undersigned hereby surrenders to American Stock Transfer & Trust Company (the “Paying Agent”), the above described shares of common stock (the “Shares”), each of Kinetikos Medical, Inc., a California corporation (the “Company”) upon the terms and subject to the conditions set forth in the Agreement and Plan of Merger, dated as of June 30, 2006 (the “Merger Agreement”), by and between Integra LifeSciences Corporation, a Delaware corporation (“Parent”), Integra California, Inc., a California corporation (“Merger Sub”), the Company, Telegraph Hill Partners Management Company LLC, acting in its capacity as Shareholders Representative in connection with the transactions contemplated in the Merger Agreement, and the shareholders set forth on the signature page to the Merger Agreement, and with the instructions imprinted hereon. All capitalized terms used in this Letter of Transmittal but not defined have the meaning set forth in the Merger Agreement.

In accordance with the Merger Agreement and with the instructions imprinted hereon, the undersigned hereby surrenders to the Paying Agent the Certificates listed above (the “Certificates”), which prior to the Merger represented Shares to be exchanged for the Merger Consideration, as applicable.

The undersigned hereby represents and warrants that the undersigned has full power and authority to transfer and surrender the Certificates and that the Certificates being transferred and surrendered (and the Shares and any and all other securities or rights issued or issuable in respect of such Shares on or after the date of the Merger Agreement represented thereby) are free and clear of all liens, restrictions, claims charges and encumbrances, and are not subject to any adverse claims. **By delivery of this Letter of Transmittal to the Paying Agent, the** **undersigned hereby forever waives all dissenters' rights under applicable California law and withdraws all written objections to the Merger and/or demands for appraisal, if any, with respect to the Shares owned by the undersigned.** The undersigned will, upon request execute and deliver any additional documents deemednecessary or desirable by the Paying Agent or Parent to complete the surrender and transfer of Certificates.

The undersigned understands that the surrender of Shares pursuant to the Merger Agreement and the instructions contained in this Letter of Transmittal will constitute the undersigned’s acceptance of the terms and conditions of the Merger. The undersigned acknowledges that under no circumstances will Parent pay interest on the Merger Consideration, including, without limitation, by reason of any delay in making payment.

All authority conferred or agreed to be conferred in this Letter of Transmittal shall be binding upon the successors, assigns, heirs, executors, administrators and legal representatives of the undersigned and shall not be affected by, and shall survive, the death or incapacity of the undersigned.

The undersigned understands that unless otherwise indicated herein under the “Special Payment Instructions,” a check for the Merger Consideration payable to the undersigned pursuant to the Merger Agreement, less any applicable withholding taxes, will be issued in the name(s) of the registered holder(s) appearing under “Description of Share(s) Surrendered.” Similarly, unless otherwise indicated herein under “Special Delivery Instruction,” a check for the Merger Consideration (and accompanying documents, as appropriate) payable to the undersigned pursuant to the Merger Agreement, less any applicable withholding taxes, will be mailed to the address(es) of the registered holder(s) appearing under “Description of Share(s) Surrendered.” In the event that both the “Special Payment Instructions” and “Specially Delivery Instructions” are completed, the check for the Merger Consideration, if and when payable pursuant to the Merger Agreement, will be issued in the name of and delivered to the person or persons so indicated.

The undersigned agrees that all questions as to validity, form and eligibility of any surrender of certificates will be determined solely by the Paying Agent and the Company and such determination shall be final and binding. The Paying Agent and Company reserve the right to waive any irregularities or defects in the surrender of any Certificates. A surrender will not be deemed to have been made until all irregularities have been cured or waived.

The undersigned has read, understands, and agrees to all of the terms of the Merger Agreement and this Letter of Transmittal.

**SIGNATURES – THIS LETTER OF TRANSMITTAL MUST BE SIGNED BY ALL REGISTERED OWNERS**

Each registered owner listed under the “Description of Shares Surrendered” must sign here exactly as the name(s) appear(s) in the account registration. If all registered owners have signed this Letter of Transmittal, no endorsements of Certificates or separate stock powers are required.

If the Letter of Transmittal is signed by a person other than the registered owner (e.g., where the shares have been assigned), the Letter of Transmittal must be accompanied by a stock power guaranteed by a bank, broker or other financial institution that is a member of a Securities Transfer Association-approved medallion program such as STAMP, SEMP or MSP.

If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other acting in a fiduciary or representative capacity, it must be so indicated and proper evidence of authority, satisfactory to the Paying Agent, must be submitted.

Signature(s): Date:

Name(s):

Capacity (full title):

Address:

(Include Zip Code)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Telephone Number (Required): | | |  |  |  | Email Address |  | |
| Taxpayer Identification or | | | |  |  |  |  |  |
| Social Security Number: | |  | |  |  |  |  |  |
|  |  | | |  |  | | | |
|  | A Medallion Guarantee is ONLY required on | | |  | ↓ MEDALLION GUARANTEE STAMP ↓ | | | |
|  | this Letter of Transmittal in the event that: | | |  |  | See Instruction at Left | | |
|  | The Special Issuance Instructions box | | |  |  |  |  |  |
|  | has been completed; or | | |  |  |  |  |  |
|  | The Special Delivery Instructions box | | |  |  |  |  |  |
|  | has been completed. | | |  |  |  |  |  |
|  |  | | |  |  |  |  |  |
|  |  | | |  |  |  |  |  |
|  | **FOR PAYING AGENT USE ONLY:** | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |



**INSTRUCTIONS**

1. **Guarantee of Signatures**. No signature guarantee is required on this Letter of Transmittal (a) ifthis Letter of Transmittal is signed by the registered holder(s) of Shares surrendered herewith, unless such holder(s) has completed either the box entitled “Special Payment Instructions” or the box entitled “Special Delivery Instructions” above, or (b) if such Shares are surrendered for the account of a firm which is a bank, broker, dealer, credit union, savings association or other entity which is a member in good standing of the Securities Transfer Agents Medallion Program (each of the foregoing being referred to herein as an “Eligible Institution”). In all other cases, all signatures on this Letter of Transmittal must be guaranteed by an Eligible Institution. See Instruction 4 of this Letter of Transmittal.
2. **Requirements of Surrender**. You must complete this Letter of Transmittal in order to surrenderyour Shares in exchange for the Merger Consideration, as described in the Merger Agreement. The method of delivery of Certificates and all other required documents is at your risk. If delivery is made by mail, it is recommended that you send them by certified or registered mail with return receipt requested. Delivery will be effective only when received by the Paying Agent.
3. **Inadequate Space**. If the space provided herein is inadequate, the Certificate numbers and anyother required information should be listed on a separate signed schedule attached hereto.
4. **Signature on Letter of Transmittal, Stock Powers and Endorsements**. If this Letter ofTransmittal is signed by the registered holder(s) of the Certificate(s) surrendered hereby, the signature(s) must correspond with the name(s) as written on the face of the Certificate(s) without any change.

If any of the Certificate(s) surrendered hereby are held of record by two or more persons, all such persons must sign this Letter of Transmittal.

If this Letter of Transmittal or any Certificate or stock power is signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and proper evidence satisfactory to the Paying Agent of the authority of such person so to act must be submitted.

If this Letter of Transmittal is signed by the registered holder(s) of the Shares surrendered, no endorsement(s) of certificate(s) representing the shares or separate stock power(s) are required unless payment is to be made to a person other than the registered holder(s).

If any of the Certificates to be surrendered are registered in different names (e.g., “John Doe” and “J. Doe”) or different forms of ownership (e.g., as a joint holder and as a trustee), it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of Certificates.

If this Letter of Transmittal is signed by a person other than the registered holder(s) of the Certificate(s), or if payment is to be made to a person other than the registered holder(s), the Certificate(s) must be endorsed or accompanied by appropriate stock power(s), in either case signed exactly as the name(s) of the registered holder(s) appears on the Certificate(s), and the signature(s) on the Certificate(s) or stock power(s) must be guaranteed by an Eligible Institution.

1. **Transfer Taxes**. If payment of the Merger Consideration is to be made to any person other thanthe registered holder(s) of the surrendered Certificate(s) or if the Certificate(s) are registered in the name(s) of any person(s) other than the person(s) signing this Letter of Transmittal, then the amount of any transfer taxes (whether imposed on the registered holder(s), such other person or otherwise) shall be paid prior to the submission of this Letter of Transmittal. The Paying Agent reserves the right to deduct the amount of such taxes from the Merger Consideration, if satisfactory evidence of the payment of such taxes, or exemption therefrom, is not submitted.
2. **Special Payment and Delivery Instructions**. If the Merger Consideration is to be issued in thename of a person other than the person(s) signing this Letter of Transmittal or if the Merger Consideration is to be mailed to someone other than the person(s) signing this Letter of Transmittal or to the person(s) signing this Letter of Transmittal at an address other than that shown above, the appropriate boxes on this Letter of Transmittal should be completed.
3. **Backup Withholding**. Payments made to shareholders for Shares may be subject to backupwithholding of U.S. federal income tax, currently at a rate of 28%. To avoid backup withholding, U.S. shareholders that do not otherwise establish an exemption should complete and return the Substitute Form W-9 included in this Letter of Transmittal, certifying that such holder is a U.S. person, the taxpayer identification number (“TIN”) provided is correct, and that such holder is not subject to backup withholding. If you do not have a TIN, see the enclosed *Guidelines for Certification of Taxpayer Identification Number of Substitute Form W-9* for instructions on applyingfor a TIN. Failure to provide your correct TIN could result in penalties being imposed by the Internal Revenue Service (the “IRS”).

Certain shareholders (including corporations) generally are not subject to backup withholding. To avoid erroneous backup withholding, exempt U.S. shareholders should complete the Substitute Form W-9 included in this Letter of Transmittal, indicating their exempt status by checking the box labeled “Exempt” in Part 2. To satisfy us and the Paying Agent that a non-U.S. shareholder qualifies as an exempt recipient, a non-U.S. shareholder must complete and submit an IRS Form W -8BEN or other applicable IRS Form W-8, signed under penalties of perjury, attesting to the shareholder’s exempt status. Such forms may be obtained from the Paying Agent or at *www.irs.gov*.

Backup withholding is not an additional tax. Taxpayers may use amounts withheld as a credit against their U.S. federal income tax liability or may claim a refund of any excess amounts withheld by timely filing a claim for refund with the IRS.

**TO COMPLY WITH INTERNAL REVENUE SERVICE CIRUCLAR 230, YOU ARE HEREBY NOTIFIED THAT (A) ANY DICUSSION OF U.S. FEDERAL TAX ISSUES IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED BY YOU, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON YOU UNDER THE INTERNAL REVENUE CODE, (B) ANY SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE MERGER OR THE MATTERS ADDRESSED HEREIN, AND (C) YOU SHOULD SEEK ADVICE BASED ON YOUR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.**

1. **Requests for Assistance or Additional Copies**. Additional Letters of Transmittal can beobtained by accessing <http://www.amstock.com/CorporateAction/Corp_Action.asp>or by contacting the Paying Agent at the telephone number set forth on the back cover of this Letter of Transmittal.
2. **Lost, Destroyed or Stolen Certificates**. If any of your Certificate(s) have been lost, destroyed orstolen, you must write to the Paying Agent at the address set forth on the back cover of this Letter of Transmittal or report the loss by accessing your account at [http://www.amstock.com](http://www.amstock.com/). Replacing a lost certificate will require you to complete additional forms and post a surety bond, the details of which will be provided by the Paying Agent. Please note that you must replace your lost Certificate(s) prior to completing and submitting this Letter of Transmittal.

**THIS FORM MUST BE COMPLETED BY ALL SURRENDERING U.S. HOLDERS.**

**See the enclosed Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9**

**PAYER’S NAME: American Stock Transfer & Trust Company**

**SUBSTITUTE**

**Form W-9**

**Department of the Treasury Internal Revenue**

**Part 1**—***Taxpayer Identification* *Number***—Provide your taxpayeridentification number (“TIN”) in the box at right and certify by signing and dating below.

If you do not have a TIN, see the enclosed *Guidelines* for information on obtaining a number.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Social Security Number

OR

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Employer Identification

Number

**Service**

**Payer’s Request for Taxpayer Identification Number and Certification**

**Part 2—** Awaiting TIN Exempt

**Part 3—*Certification****—*Under penalties of perjury, I certify that:

1. I am a U.S. person (including a U.S. resident alien);
2. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
3. I am not subject to backup withholding because:
   1. I am exempt from backup withholding,
   2. I have not been notified by the Internal Revenue Service (the “IRS”) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or

(c) the IRS has notified me that I am no longer subject to backup withholding.

**Certification Instructions**—You must cross out item (3) above ifyou have been notified by the IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return and you have not been notified by the IRS that you are no longer subject to backup withholding.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Signature | | | |  |  |  | Date | | |
| Name | |  | |  |  |  |  |  |  |
| Address | | |  |  |  |  |  |  |  |
| City |  | | |  | State |  | Zip |  | |

**YOU MUST COMPLETE THE FOLLOWING CERTIFICATION IF YOU ARE AWAITING (OR WILL SOON APPLY FOR) A TAXPAYER IDENTIFICATION NUMBER.**

CERTIFICATION OF AWAITING TAXPAYER IDENTIFICATION NUMBER

**I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and that I mailed or delivered, or intend to mail or deliver in the near future, an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office. I understand that, if I do not timely provide a correct taxpayer identification number, 28% of all reportable payments made to me will be withheld.**

Signature Date:

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9**

**Guidelines for determining the proper taxpayer identification number to provide to the payer**—Social Security Numbers have nine digits separated by two hyphens (i.e., 000-00-0000). Employer Identification Numbers have nine digits separated by one hyphen (i.e., 00-0000000). The table below will help you determine the number to give the payer.

|  |  |
| --- | --- |
| **For this type of account:** | **Give the SOCIAL** |
|  | **SECURITY number** |
|  | **of —** |
| 1. An individual’s account | The individual |

2. Two or more individuals The actual owner of the

(joint account) account or, if combined funds,

the first individual on the

account(1)

3. Custodian account of a The minor(2)

minor (Uniform Gift to

Minors Act)

4. a. The usual revocable The grantor-trustee(1)

savings trust account

(grantor is also trustee)

b. So-called trust account The actual owner(1)

that is not a legal or valid

trust under state law

5. Sole proprietorship or The owner (3)

single-member limited

liability company (“LLC”)

that is disregarded as

separate from its member

|  |  |  |
| --- | --- | --- |
| **For this type of account:** | | **Give the EMPLOYER** |
|  |  | **IDENTIFICATION** |
|  |  | **number of —** |
| 6. | Sole proprietorship or single- | The owner (3) |
|  | member LLC that is |  |
|  | disregarded as separate from |  |
|  | its member |  |
| 7. | Partnership or multiple | The partnership or LLC |
|  | member LLC that has not |  |
|  | elected to be taxed as a |  |
|  | corporation |  |
| 8. | Corporation or LLC that has | The corporation or LLC |
|  | elected to be taxed as a |  |
|  | corporation |  |
| 9. | A broker or registered nominee | The broker or nominee |
| 10. | A valid trust, estate or pension | The legal entity (4) |
|  | trust |  |
| 11. | Association, club, religious, | The organization |
|  | charitable, educational |  |
|  | organization, or other tax- |  |
|  | exempt organization |  |
| 12. | Account with the Department | The public entity |
|  | of Agriculture in the name of a |  |

public entity (such as a state or

local government, school

1. List first and circle the name of the person whose number you furnish. If only one person on a joint account has a social security number, that person’s number must be furnished
2. Circle the minor’s name and furnish the minor’s social security number.
3. You must show your individual name, but you may also enter your business or “doing business as” name. You may use either your social security number or employer identification number (if you have one).
4. List first and circle the name of the legal entity, either a trust, estate, or pension trust. Do not furnish the taxpayer identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title.

**NOTE:** If no name is circled when there is more than one name, the number will be considered that of the first name listed.

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 Page 2**

**Obtaining a Number**

If you do not have a taxpayer identification number (“TIN”) or if you do not know your number, obtain Form SS-5 (Application for Social Security Card) or Form SS-4 (Application for Employer Identification Number) at the local office of the Social Security Administration or the Internal Revenue Service (the “IRS”) and apply for a number. In addition, you must check the box marked “Awaiting TIN” in Part 2 of Substitute Form W-9 and sign and date the “Certification of Awaiting Taxpayer Identification Number” at the bottom of the form. If you do not timely provide a TIN, a portion of all reportable payments made to you will be withheld.

Section references in these guidelines refer to sections under the Internal Revenue Code of 1986, as amended.

Payees specifically exempted from backup withholding include:

* An organization exempt from tax under Section 501(a), an individual retirement account (IRA), or a custodial account under Section 403(b)(7) if the account satisfies the requirements of Section 401(f)(2).
* The United States, a state thereof, the District of Columbia or a possession of the United States, or a political subdivision or agency or instrumentality of any the foregoing.
* An international organization or any agency or instrumentality thereof.

the course of the payer’s trade or business and the payee does not provide its correct taxpayer identification number to the payer.

* Payments of tax-exempt interest (including exempt-interest dividends under Section 852).
* Payments described in Section 6049(b)(5) to nonresident aliens.
* Payments on tax-free covenant bonds under Section 1451.
* Payments made by certain foreign organizations.
* Mortgage or student loan interest paid to you.

EXEMPT PAYEES DESCRIBED ABOVE SHOULD COMPLETE AND RETURN SUBSTITUTE FORM W-9 TO AVOID POSSIBLE ERRONEOUS BACKUP WITHHOLDING. Exempt payees should furnish their TIN, check the box labeled “Exempt” in Part 2 and sign and date the form. If you are a foreign person, you must submit the appropriate IRS Form W-8 signed under penalty of perjury attesting to foreign status. Such forms may be obtained from the Depositary or at *www.irs.gov*.

*Certain payments other than interest, dividends, and patronage dividends, that are not subject to information reporting are also not subject to backup withholding. For details, see the regulations under Sections 6041,6041A, 6045, 6050A and 6050N.*

* A foreign government or any political subdivision, agency or instrumentality thereof.

Payees that may be exempt from backup withholding include:

* A corporation.
* A financial institution.
* A dealer in securities or commodities required to register in the United States, the District of Colombia, or a possession of the United States.
* A real estate investment trust.
* A common trust fund operated by a bank under Section 584(a).
* An entity registered at all times during the tax year under the Investment Company Act of 1940, as amended.
* A middleman known in the investment community as a nominee or custodian.
* A futures commission merchant registered with the Commodity Futures Trading Commission.
* A foreign central bank of issue.
* A trust exempt from tax under Section 664 or a non-exempt trust described in Section 4947.

Payments of dividends and patronage dividends not generally subject to backup withholding include:

* Payments to nonresident aliens subject to withholding under Section 1441.
* Payments to partnerships not engaged in a trade or business in the U.S. and which have at least one nonresident alien partner.
* Payments of patronage dividends where the amount received is not paid in money.
* Payments made by certain foreign organizations.
* Section 404(k) payments made by an ESOP.

Payments of interest not generally subject to backup withholding include:

**Privacy Act Notice. —**Section 6109 requires most recipients ofdividend, interest, or certain other income to give taxpayer identification numbers to payers who must report the payments to the IRS. The IRS uses the numbers for identification purposes and to help verify the accuracy of tax returns. The IRS may also provide this information to the Department of Justice for civil and criminal litigation and to cities, states and the District of Columbia to carry out their tax laws. The IRS may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal non-tax criminal laws and to combat terrorism. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold a portion of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

**Penalties**

1. **Penalty for Failure to Furnish TIN. —**If you fail to furnish yourcorrect TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.
2. **Civil Penalty for False Information With Respect to Withholding. —**If you make a false statement with no reasonablebasis that results in no backup withholding, you are subject to a penalty of $500.
3. **Criminal Penalty for Falsifying Information. —**Willfullyfalsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.
4. **Misuse of TINs. —**If the requester discloses or uses TINs inviolation of federal law, the requester may be subject to civil and criminal penalties.

**FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE IRS**

* Payments of interest on obligations issued by individuals, unless such payments equal $600 or more and are paid in

Questions and requests for assistance may be directed to the Paying Agent at the locations and telephone numbers set forth below. Additional copies of the Merger Agreement and Letter of Transmittal may be obtained from the Paying Agent at the location and telephone numbers set forth below.



**American Stock Transfer & Trust Company**

**59 Maiden Lane**

**Concourse Level**

**New York, NY 10038**

1. **248-6417 (toll free)**
   1. **921-8317**

**info@amstock.com**