

ITEM 5

Verne, B. Michael

From: [REDACTED]
Sent: Thursday, February 12, 2004 12:05 PM
To: Verne, B. Michael
Subject: Revenue Data for Previous Entity

Dear Mike:

I would appreciate your advice on the following issue:

In 2000, Company A and Company B completed a merger, with Company B as the surviving entity. Company B, the surviving entity in that merger, subsequently transferred the assets and liabilities of one of Company B's operating segments to a newly formed subsidiary, Company C, which is our client. A portion of the voting securities of Company C was sold through an initial public offering. Approximately two years later, Company B spun off the remaining voting securities of Company C to Company B's shareholders via a stock dividend. As a result, Company C currently is an independent company (and for HSR purposes is its own ultimate parent entity).

In preparing Item 5 of the Notification and Report Form on behalf of Company C (in connection with a new, unrelated transaction), can we exclude revenue information relating to the operating segment of Company B, the assets and liabilities of which were transferred to Company C in 2000?

Thanks,



DO NOT REPORT IN BASE YEAR.
REPORT IN 5(b)(ii), 5(b)(iii) &
5(c).

Michael Ver
2/12/04

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