

From: [REDACTED]
Sent: Tuesday, April 11, 2006 7:39 PM
To: Verne, B. Michael
Subject: Confirmation

Hi Mike.

A client is reorganizing in the following manner: The current corporate UPE (Company A) is being merged with and into a wholly-owned subsidiary of a newly formed holding company ("New Parent"). At the end of the day, Company A will be 100% owned by New Parent. Upon consummation, New Parent will be the UPE only of Company A and the entities that it currently controls and will own only the minority interests that Company A and the entities that it controls currently own. There will be no changes other than the placement of New Parent above Company A. Current shareholders of Company A will receive stock of New Parent in exchange for their Company A stock. All is pro rata. I know that the reorganization is not reportable. I also believe, but wish to confirm, that future acquisitions made by New Parent are covered by HSR filings made by Company A (as UPE) prior to this reorganization and that future acquisitions of New Parent stock by stockholders who filed for acquisitions of Company A stock within the past 5 years will be covered by those previous HSR filings until the 5 years expires.

Please call [REDACTED] or email me at your earliest convenience.

Best regards,

[REDACTED]

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YES TO BOTH - NEW PARENT
IS DEEMED TO BE A SUCCESSION
TO A AS LONG AS ALL IT
HOLDS AS A RESULT OF THE
REORGANIZATION IS A AND
ANYTHING A HOLDS.

B. Michael
4/11/06