

**EXHIBIT A**

**DISCLOSURE COMMITTEE CHARTER**

This Disclosure Committee (the "**Committee**") Charter (the "**Charter**") has been established by [\_\_\_\_\_] (the "**Company**") [and ratified by the Audit Committee of the Board of Directors] to assist the Chief Executive Officer and Chief Financial Officer (the "**Certifying Officers**").

- I. **Objective.** The Committee has been formed to help ensure that disclosures made by the Company in SEC filings and to the investment community comply with applicable laws and stock exchange rules.

The Committee shall have full access to the Company's books, records and facilities. The Committee is authorized to confer with the Company's independent auditors, officers and employees, and to investigate any matter within the scope of the Committee's responsibilities. The Committee may, with the prior approval of the Certifying Officers, retain independent consultants to verify the accuracy and completeness of Company disclosures.

The Committee will, under the supervision and oversight of the Certifying Officers, facilitate those objectives by:

- A. Establishing a process ("**Disclosure Controls**") designed to ensure that information required by the Company to be disclosed in filings with the Securities and Exchange Commission ("**SEC**") and other information that the Company discloses to the investment community is recorded, processed, summarized and reported accurately and timely.
- B. Supervising the preparation of the Company's (i) annual report on Form 10-K and each quarterly report on Form 10-Q (collectively, the "**periodic reports**"), and current reports, proxy statements, information statements, registration statements and other filings with the SEC, (ii) press releases containing financial and other information material to the marketplace for Company securities, (iii) presentations to stockholders, analysts and the investment community [and (iv) presentations to rating agencies and lenders] (collectively, the "**Disclosure Statements**") , and the Company's web site(s).
- C. Evaluating the integrity and effectiveness of the Company's Disclosure Controls as of the end of the period covered by each periodic report filed by the Company with the SEC and any amendments to those reports.

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- D. Reviewing with the Certifying Officers all relevant information with respect to the Committee's proceedings, the preparation of Disclosure Statements and the Committee's evaluation of the effectiveness of the Company's Disclosure Controls.
- E. Certifying to the Certifying Officers before filing each periodic report as to (i) the Committee's compliance with this charter and the Disclosure Controls, and (ii) the Committee's conclusions resulting from its evaluation of the effectiveness of the Disclosure Controls.

### **II. Membership, Process**

- A. Committee members shall include the principal accounting officer (or controller), the general counsel or other senior legal official with responsibility for disclosure matters, [the principal risk management officer,] [internal auditor,] [director of human resources] [and the chief investor relations officer (or an officer with equivalent responsibilities)]. Other Committee members may be appointed or removed by the Certifying Officers.
- B. The Certifying Officers (acting with such members of the Committee as they shall elect) may, at any time, assume any or all of the duties of the Committee identified in this Charter, including, for example, approving Disclosure Statements (as defined below) when time or other factors do not permit the full Committee to review the Disclosure Statement. If neither of the Certifying Officers is available, they may delegate their responsibilities to any member of the Committee.
- C. One of the Certifying Officers [or the general counsel or other officer] shall serve as the Committee chair. The Committee chair shall schedule and preside over meetings and prepare agendas. Any interpretation of the Charter or the Committee's procedures shall be made by the Committee chair.
- D. As soon as practicable, the Committee shall prepare and submit for the approval of the Certifying Officers a set of Disclosure Controls, including policies and procedures of the Committee and policies and procedures to test the effectiveness of the Disclosure Controls.
- E. The Committee shall meet as necessary to (i) ensure the accuracy and completeness of Disclosure Statements and (ii) evaluate the Disclosure Controls.

**III. Periodic Evaluation**

The Committee shall review and reassess this Charter and the performance of the Committee annually and recommend any proposed changes to the Certifying Officers [and the Audit Committee] for approval. [The Committee shall formally present its charter to the Audit Committee for approval at least once every two years.]

**IV. Other Responsibilities, Delegation**

The Certifying Officers may assign other responsibilities, consistent with this Charter, to the Committee, and may delegate as they consider appropriate.

**EXHIBIT B**

**COMPLIANCE CHECKLIST**

This is a sample document identifying the information to be included in the periodic reports and annual proxy statements of the company. This document identifies persons (either Finance, Investor Relations or Legal) responsible for the initial drafting of each document below, the sections each must draft, and the corresponding requirement in Regulation S-K. In preparing each section, initial drafters should consult with the persons identified in the table as “Consultants & Reviewers.” These individuals will be responsible for consulting with initial drafters to provide them with appropriate information and for reviewing corresponding sections of the draft disclosure for accuracy and completeness. Issues which merit particular attention in each form are identified in the separate “Issues” column below.

Each member of the Disclosure Committee should read the entire draft report. Companies should distribute this document to Disclosure Committee members, initial drafters and reviewers, but should not consider this list as a substitute for actual review of the requirements found in Forms 10-K, 10-Q, 8-K, Schedule 14A or Regulation S-K.

**1. Annual Report on Form 10-K<sup>1</sup> (subject to phased-in accelerated filing)**

Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
<b>1. Finance</b>				
	Selected Financial Data	Item 301	Outside Auditors	[This area is already subject to internal control over financial reporting, which the company should follow if such controls are satisfactory.]
	Management's Discussion and Analysis of Financial Condition and Results of Operations	Item 303	See responsibilities below.	

<sup>1</sup> Items in Part III of Form 10-K may be incorporated by reference from the company's Proxy Statement.

<sup>2</sup> Modify information in the “Issues” column to customize and emphasize particularly important concerns.

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Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
	<ul style="list-style-type: none"> <li>• Overview</li> </ul>		Outside Auditors  Business Development/ Investor Relations  Secretary	<p>The overview should describe the principal factors that have impacted and will continue to impact the company's results and financial condition. In particular, it should identify any trends or uncertainties that have had or that the company reasonably expects will: (1) have a material impact on net sales, revenues or income from continuing operations; or (2) cause a material change in the relationship between costs and revenues.</p> <p>Business Development/Investor Relations should review the disclosure against assumptions in the company's projections and expectations of industry sources and analysts.</p> <p>The Secretary should confirm that nothing under consideration by the board could require disclosure.</p>
	<ul style="list-style-type: none"> <li>• Liquidity and Capital Resources</li> </ul>	Item 303(a)(1, 2)	Outside Auditors  [Business unit reps.]  Legal	<p>Each business unit representative should identify any changes (including expected changes) in the unit's liquidity needs. Also disclose any significant commitments that it has made or expects to make.</p> <p>Legal should disclose any substantial payments that could be payable (or receivable) due to litigation or regulatory proceedings (including environmental).</p>
	<ul style="list-style-type: none"> <li>• Results of Operations</li> </ul>	Item 303(a)(3)	Outside Auditors  [Business unit reps.]  Tax	<p>Each business unit representative should identify all significant items that affected the unit's results.</p> <p>Tax should ensure tax comparison is correct and identify any material tax contingencies, trends or uncertainties that could affect the company's tax obligations or effective tax rate.</p>
	<ul style="list-style-type: none"> <li>• Disclosure of Off-Balance Sheet Arrangements</li> </ul>	Item 303(a)(4)	Outside Auditors  Legal	<p>This section should discuss the company's off-balance sheet arrangements that have or are reasonably likely to have an effect on the company's financial condition, revenues and expenses, results of operations, liquidity, capital expenditures or capital resources that would be material to investors.</p>

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Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
	<ul style="list-style-type: none"> <li>Table of Contractual Obligations</li> </ul>	Item 303(a)(5)	Outside Auditors	Unless the company is a small business issuer, this section should also contain an overview of certain known contractual obligations in a tabular format.
	<ul style="list-style-type: none"> <li>Critical Accounting Policies</li> </ul>	--	Outside Auditors	In May 2002, the SEC proposed rules for disclosure of critical accounting policies and estimates. The proposed rules would require disclosure of, among other things: (1) critical accounting estimates made by the company, including methodology used, line items affected, and how such line items would change if estimates changed; and (2) accounting policies having a material impact on the company's financial presentation. The company should consult with its legal advisors once these rules are adopted.
	Financial Statements and Supplementary Data	Item 302	Outside Auditors	[This area is already subject to internal control over financial reporting, which the company should follow if such controls are satisfactory.]
	Changes in and Disagreements with Accountants	Item 304	Outside Auditors Audit Committee Legal	Outside Auditors must provide letter confirming the disclosure. If Andersen was former Outside Auditor, and letter cannot be obtained through reasonable efforts, letter not required.
	Executive Compensation	Item 402	Legal HR	D&Os should confirm information.  [This area is already subject to internal control over financial reporting, which the company should follow if such controls are satisfactory.]

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Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
<b>2. Investor Relations</b>				
	Business	Item 101	<p>[Segment heads and other Business unit reps.]</p> <p>[Business Development]</p> <p>Legal</p> <p>Finance</p>	<p>Each segment head or business unit representative should comment on and review the entire business section and identify any information that seems incomplete or incorrect when applied to his/her area of responsibility. This applies to all sections, ranging from strategy, to marketing, products, and competition.</p> <p>Business Development should review to ensure that the disclosure is consistent with their understanding of the company's plan and that the company properly explains any information inconsistent with industry data and analyst reports.</p> <p>Legal should also comment on and review intellectual property, regulatory and environmental matters.</p> <p>[Financial information about segments and about geographic areas should be provided by Finance and is already subject to internal control over financial reporting, which the company should follow if such controls are satisfactory.]</p>
	Market for Registrant's Common Equity and Related Stockholder Matters	Item 201 Item 701	[Legal]	[If recent sales of unregistered securities are reported under Item 701, Legal should also comment on and review disclosure.]
	Quantitative and Qualitative Disclosures About Market Risk	Item 305	Finance Risk Management	

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Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
<b>3. Legal</b>				
	Cautionary Note on Forward Looking Statements	--	[list each risk and identify appropriate reviewers]	In addition to any risk you are specifically asked to comment on and review, identify any risks which could have a material effect on the company's financial condition and results of operations which are not listed.  Companies complying with Item 303(a)(5) will have safe harbor protection with respect to forward looking statements relating to contractual obligations disclosed pursuant to such Item.
	Properties	Item 102	[others with knowledge of the properties]	
	Legal Proceedings	Item 103	Segment heads and business unit reps.  [Outside Litigators]	Legal should consult with segment heads, other business unit representatives, and outside litigators (if appropriate) to confirm all material litigation is disclosed and that disclosure is sufficient.
	[Submission of Matters to a Vote of Security Holders]	--	Secretary	[Only needed when proxies are solicited during fourth quarter.]

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Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
	Directors and Executive Officers	Item 401 Item 405 Item 406	Secretary  Audit Committee	<p>Questionnaires should be circulated to all directors and officers ("D&amp;Os") and Section 16 reporting persons to facilitate these responses.</p> <p>If the company has a qualified financial expert on the Audit Committee, the company must give the name of the expert and disclose whether that expert is independent of management or, if the company does not have a qualified financial expert, it must disclose such fact and the reason therefor.</p> <p>Item 405 disclosure requires review of SEC filings.</p> <p>In Item 406, the company must also disclose whether it has adopted a code of ethics for its CEO, principal financial officer, principal accounting officer or controller, or persons performing similar functions. If the company has not adopted such a code of ethics, the company must explain why not. Please note that the various exchanges also have proposed rules relating to code of ethics which are different, and in some cases more stringent than, the rules adopted by the SEC.</p>
	Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters	Item 201(d) Item 403	Secretary	<p>D&amp;Os should confirm information.</p> <p>Review of SEC filings also required.</p>
	Related Party Transactions	Item 404	Secretary	<p>[This area is already subject to internal control over financial reporting, which the company should follow if such controls are satisfactory.]</p> <p>D&amp;Os should confirm information.</p>

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Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues <sup>2</sup>
	Controls and Procedures	Item 307	CEO CFO Audit Committee Risk Management	New Item 307 requires disclosure of the effectiveness of disclosure controls and any changes to internal control over financial reporting during the most recent quarter that have materially affected or are likely to materially affect the company's internal control.
	Exhibits	Item 601	Business unit reps. Finance	Business unit reps. and Finance should also identify any material contracts not listed.

### 2. Quarterly Report on Form 10-Q (subject to phased-in accelerated filing)

Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues
<b><i>1. Finance</i></b>				
	Financial Statements	--	See above.	See above.
	Management's Discussion and Analysis of Financial Condition and Results of Operations	Item 303	See above.	See above.
	Changes in Securities and Use of Proceeds	Item 701	Legal Investor Relations	In addition to the information required under Item 701, the company also must describe any material modifications to the instruments governing any class of registered securities, and any material limitation of rights granted to such class due to the issuance of a new class.
<b><i>2. Investor Relations</i></b>				
	Quantitative and Qualitative Disclosures About Market Risk	Item 305	See above.	See above.

Initial Drafting Responsibility	Section Title	Reg. S-K Reference	Consultants & Reviewers	Issues
<b>3. Legal</b>				
	Cautionary Note on Forward Looking Statements	--	See above.	See above.
	Controls and Procedures	Item 307	See above.	See above.
	Legal Proceedings	Item 103	See above.	See above.
	Defaults upon Senior Securities	--	Finance Business unit reps.	Describe any material payment default, and any other material default not cured within 30 days, with respect to any debt exceeding 5% of total assets.
	[Submission of Matters to a Vote of Security Holders]	--	See above.	[Include when proxies are solicited during period covered by report.]
	Exhibits	Item 601	See above.	See above.

**3. Current Report on Form 8-K (subject to proposed rules for accelerated filing)**

An obligation to file a Current Report on Form 8-K may be triggered by one of the Trigger Events listed on the Instructions attached as **Exhibits F-1** and **F-2**. All recipients of the Instructions must promptly inform the Disclosure Committee if any Trigger Event listed thereon is reasonably likely to occur or has occurred. Upon the reporting of a Trigger Event, a current report will be prepared by an initial drafter selected by the Disclosure Committee. The Disclosure Committee and those requested by the committee will review the draft report before filing.

**4. Annual Proxy Statement (filing deadline unchanged)**

Initial Drafting Responsibility	Section Title	Form Item/ Reg. S-K Reference	Consultants & Reviewers	Issues
<b>1. Finance</b>				

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Initial Drafting Responsibility	Section Title	Form Item/ Reg. S-K Reference	Consultants & Reviewers	Issues
	Compensation of Directors and Officers	Form Item 8/ Item 402	See above under Executive Compensation.	See above under Executive Compensation.
	Independent Public Accountants	Form Item 9/ Item 304(a)	Audit Committee  Outside Auditors  Legal	Outside Auditors should agree on the disclosure concerning them and their fees.
	Compensation Plans	Form Item 10/ Items 201(d), 402	HR  Legal	
<b>2. Legal</b>				
	Date, Time and Place Information	Form Item 1	Secretary	
	Revocability of Proxy	Form Item 2	Secretary	
	Persons Making the Solicitation	Form Item 4	Secretary	
	Interests of Certain Persons in Matters to be Acted Upon	Form Item 5/Item 404(a)	Secretary	
	Voting Securities and Holders Thereof	Form Item 6/ Item 403	Secretary	At a minimum, requires review of SEC filings. The company may rely on SEC filings unless company knows or has reason to know that information is not complete or accurate.

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Initial Drafting Responsibility	Section Title	Form Item/ Reg. S-K Reference	Consultants & Reviewers	Issues
	Directors and Executive Officers	Form Item 7/ Items 103, 306, 401, 404(a-c), 405	Secretary  Audit Committee	See above.  Legal should review board minutes to collect information about attendance at meetings by directors.  Audit Committee description should be approved by Audit Committee.  D&Os should verify information concerning independence of board members.
	Voting Procedures	Form Item 21	Secretary	

**EXHIBIT C**

**TIMETABLE FOR PREPARING ANNUAL REPORT ON FORM 10-K**

Before the fiscal year-end, the Disclosure Committee should establish a proposed filing date for the Form 10-K and set deadlines for tasks related to the preparation of the Form 10-K. This timetable will have to be compressed in coming years because of accelerated SEC filing deadlines. The following example timetable may be used for the preparation of Form 10-K by a company with a fiscal year ending on December 31, 2003. Of course, the timetable should be tailored to the particular circumstances of the applicable company.

January 2004*							February 2004*							March 2004*						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	<b>2</b>	3	1	2	3	<b>4</b>	5	6	7		<b>1</b>	2	3	4	5	6
4	5	6	7	<b>8</b>	9	10	8	<b>9</b>	10	11	12	<b>13</b>	14	7	8	9	<b>10</b>	11	12	13
11	12	13	14	<b>15</b>	16	17	15	16	17	18	19	<b>20</b>	21	14	<b>15</b>	16	17	18	19	20
18	19	20	21	22	23	24	22	23	24	25	26	<b>27</b>	28	21	22	23	24	25	26	27
25	26	27	28	29	<b>30</b>	31	29							28	29	30	31			

\*Deadlines for particular tasks appear in bold; see descriptions below.

Day (X = Filing Date, 75 Days After Year-End, March 15, 2003)	Task
X – 73 (Fri., January 2, 2004)	Disclosure Committee assigns initial drafters to interview applicable consultants and reviewers (see Exhibit B)
X – 67 (Thu., January 8, 2004)	Initial drafters complete draft of Items 1, 2, 3 and 5 of Form 10-K (Business, Properties, Legal Proceedings, and Market for Equity Securities)
X – 60 (Thu., January 15, 2004)	Initial drafters get sign-off of consultants and reviewers for Items 1, 2, 3 and 5 of Form 10-K, circulate to Disclosure Committee
X – 45 (Fri., January 30, 2004)	Initial drafters complete draft of Selected Financial Data and Financial Statements
X – 40 (Wed., February 4, 2004)	Initial drafters get sign-off of consultants and reviewers for Selected Financial Data and Financial Statements, circulate to Disclosure Committee
X – 35 (Mon., February 9, 2004)	Initial drafters complete draft of MD&A

X – 35 (Mon., February 9, 2004)	Initial drafters complete draft of Items 10, 11, 12 and 13 (Directors and Executive Officers, Executive Compensation, Securities Ownership and Related Party Transactions)
X – 31 (Fri., February 13, 2004)	Initial drafters get sign-off of consultants and reviewers for MD&A, circulate to Disclosure Committee
X – 31 (Fri., February 13, 2004)	Initial drafters get sign-off of consultants and reviewers for Items 10, 11, 12 and 13, circulate to Disclosure Committee
X –17 (Fri., February 27, 2004)	Disclosure Committee resolves all comments and prepares revised draft
X – 14 (Mon., March 1, 2004)	Disclosure Committee meets with CEO and CFO to review Form 10-K
X – 5 (Wed., March 10, 2004)	Resolution of any issues arising from CEO and CFO review
X – 5 (Wed., March 10, 2004)	CEO, CFO and Disclosure Committee certify that all procedures have been followed in preparation of Form 10-K
X – 5 (Wed., March 10, 2004)	CEO and CFO meet with Audit Committee (and any other relevant Board Committee, such as Compensation Committee) to discuss and obtain approval for filing of Form 10-K
X (Mon., March 15, 2004)	Form 10-K, certified by CEO and CFO, filed with SEC

**TIMETABLE FOR PREPARING QUARTERLY REPORTS ON FORM 10-Q**

Similarly, before the end of each of its first three fiscal quarters, the Disclosure Committee should set deadlines for the completion of tasks in the preparation of its Form 10-Q. Like the timetable for the Form 10-K, this timetable will have to be compressed in coming years. The following example of a timetable may be used for the fiscal quarter ended March 31, 2004. Again, the details of any timetable should be tailored to the particular circumstances of the applicable company.

April 2004*						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	<b>20</b>	21	<b>22</b>	23	24
25	<b>26</b>	27	28	<b>29</b>	30	

May 2004*						
S	M	T	W	T	F	S
						1
2	3	4	<b>5</b>	<b>6</b>	7	8
9	<b>10</b>	11	<b>12</b>	13	<b>14</b>	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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\*Deadlines for particular tasks appear in bold; see descriptions below.

<b>Day (X = Filing Date, 45 Days After Quarter End, May 14, 2004)</b>	<b>Task</b>
X – 24 (Tue., April 20, 2004)	Initial drafters complete draft of Item 1 (Financial Statements)
X – 22 (Thu., April 22, 2004)	Initial drafters complete draft of Items 1 and 2 (MD&A and Quantitative and Qualitative Disclosure About Market Risk)
X – 22 (Thu., April 22, 2004)	Initial drafters complete draft of Item 1 of Part II (Legal Proceedings)
X – 18 (Mon., April 26, 2004)	Initial drafters get sign-off of consultants and reviewers for Item 1, circulate to Disclosure Committee
X – 15 (Thu. April 29, 2004)	Initial drafters get sign-off of consultants and reviewers for Items 1 and 2 (MD&A and Quantitative and Qualitative Disclosure About Market Risk), circulate to Disclosure Committee
X – 15 (Thu. April 29, 2004)	Initial drafters get sign-off of consultants and reviewers for Item 1 of Part II (Legal Proceedings), circulate to Disclosure Committee
X – 9 (Wed., May 5, 2004)	Disclosure Committee resolves all comments and prepares revised draft
X – 8 (Thu., May 6, 2004)	Disclosure Committee meets with CEO and CFO to review Form 10-Q
X – 4 (Mon., May 10, 2004)	Resolution of any issues arising from CEO and CFO review
X – 4 (Mon., May 10, 2004)	CEO, CFO and Disclosure Committee certify that all procedures have been followed in preparation of Form 10-Q
X – 2 (Wed. May 12, 2004)	CEO and CFO meet with Audit Committee to discuss and obtain approval for filing of Form 10-Q
X (Fri., May 14, 2004)	Form 10-Q, certified by CEO and CFO, filed with SEC

**EXHIBIT D**

**DISCLOSURE COMMITTEE CERTIFICATE**

The undersigned, being all of the members of the Disclosure Committee of \_\_\_\_\_ (the "**Company**"), hereby certify that:

1. We have reviewed the Company's [specify covered report(s)] on Form [\_\_\_\_\_] [for the period ending] [dated] \_\_\_\_\_, 20\_\_ (the "**Covered Report**"), in accordance with the procedures set forth in the Company's Disclosure Committee Charter. Our review included the following steps:

- a. a meeting with the audit committee of the Company on [date];
- b. interviews with the following individuals: [list names/titles and portions of the Covered Report discussed];
- c. receipt of signed certificates from [names/titles of individuals] regarding those portions of the Covered Report that they prepared or reviewed; and
- d. [other specific steps taken].

2. Based on our knowledge, the Covered Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by the Covered Report.

3. Based on our knowledge, the financial statements, and other financial information included in the Covered Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in the Covered Report.

4. We have evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by the Covered Report, as required by and in accordance with the procedures set forth in the Company's Disclosure Committee Charter. We have concluded that the Company's disclosure controls and procedures are effectively designed to ensure that material information relating to the Company and its consolidated subsidiaries is communicated to the Disclosure Committee and the Company's Chief Executive Officer(s) and Chief Financial Officer(s) (the "**Certifying Officers**") in an appropriate manner to enable them to make timely and accurate disclosure decisions.

5. We acknowledge that the Certifying Officers will rely on this Disclosure Committee Certificate in connection with their certification to the SEC as required by Section 302 of the Sarbanes-Oxley Act and the rules and regulations thereunder.

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IN WITNESS WHEREOF, each of the undersigned has executed this Disclosure Committee Certificate this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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

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

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

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

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

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

**EXHIBIT E**

**FORM OF BACKUP CERTIFICATE**

I, [name], the [title] of [Company Name] (the "Company"), certify to the Disclosure Committee of the Company as follows:

1. I have received and reviewed the information provided to me by the Company's Disclosure Committee regarding the Company's disclosure controls and procedures.

2. I acknowledge that the Disclosure Committee has requested my participation in the preparation or review of the following SEC filings and/or other disclosure statements of the Company:

[specify covered report(s)] on Form [\_\_\_\_\_] [for the period ending] [dated] \_\_\_\_\_, 20\_\_ (the "**Covered Disclosures**").

3. In connection with my preparation or review of the Covered Disclosures, I have provided to the Disclosure Committee all information that I believe is responsive to the Disclosure Committee's requests, in accordance with the instructions provided to me by the Disclosure Committee.

4. **[NOTE: this paragraph applies only to individuals who prepare or review Covered Disclosures on an ongoing basis; it may be omitted for one-time reviewers.]** Since the date of my last Backup Certificate to the Disclosure Committee (or, if this is my first Backup Certificate, since the date when I was first asked to participate in the preparation and/or review of Covered Disclosures) and through the date of this Backup Certificate, I have notified the Disclosure Committee of any and all Trigger Events (as defined in the information provided to me by the Disclosure Committee) of which I became aware.

5. If I become aware of additional information that I believe is responsive to the Disclosure Committee's requests, or the occurrence of any additional Trigger Event, I undertake to notify the Disclosure Committee of such information or event as soon as reasonably practicable.

6. I understand that the Company, its officers and the Disclosure Committee will rely on this Backup Certificate in reviewing the Covered Disclosures and in evaluating the effectiveness of the Company's disclosure controls and procedures.

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IN WITNESS WHEREOF, I have executed this Backup Certificate this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

**EXHIBIT F-1**

**INSTRUCTIONS FOR INITIAL DRAFTER OF  
[NAME OF COMPANY]'S PERIODIC REPORTS**

**Initial Drafter:** [Name of Initial Drafter]  
**Periodic Report Section(s) to be Drafted:** ["Business," "Properties," "Legal Proceedings," etc.]  
**Relevant Reg S-K Reference(s):** [Item(s) \_\_\_\_]  
**Initial Reviewer(s):** [Name(s) of Initial Reviewer(s)]  
**Contact Person:** [Name of Individual to Contact with Questions]

**You have been selected by the Company's Disclosure Committee to prepare the initial draft of the section(s) referenced above for inclusion in the Company's periodic filings with the Securities and Exchange Commission (the "SEC") and related communications to stockholders and the public.**

Along with these instructions, we have provided you with the following documents to assist you in the drafting process:

- The relevant Item(s) of Regulation S-K (which are the regulations that set forth the information that must be disclosed in the Company's Annual Report ("10-K"), Quarterly Reports ("10-Q") and Current Reports ("8-K"));
- The 10-K or 10-Q (as applicable) last filed by the Company;
- Sample disclosure included in the periodic reports of peer companies;
- [A Backup Certificate]<sup>1</sup>; and
- Any additional information that we believe to be relevant to your efforts.

You should interview the following employees of the Company, who we believe have current and relevant information regarding your assigned section(s):

<b>Employee</b>	<b>Title</b>	<b>Relevant Section(s)</b>
[Name of Employee 1]	[Title]	[Section(s)]
[Name of Employee 2]	[Title]	[Section(s)]

The draft that you prepare must include all of the information required by Regulation S-K relating to your particular section(s), and must be true and correct in all material respects and fairly present the Company's financial condition and results of operations in all material respects. In addition to the requirements of Regulation S-K, please note that the SEC requires the

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<sup>1</sup> The Company must only include the Backup Certificate in connection with the preparation of the 10-K if it elects to have drafters provide annual certifications.

Company to disclose "such further material information as may be necessary to make the required statements, in light of the circumstances under which they were made, not misleading."

If, in connection with the preparation of your assigned section(s), you interview the head of a particular region, division or unit of the Company, you should instruct the interviewee to provide all information that is material to the interviewee's particular region, division or unit. Once you have elicited all information that the interviewee believes is material, then you must make a determination whether the information is material to the Company as a whole. It is possible that information that would be material to the interviewee's region, division or unit would not be material to the Company as a whole and, thus, properly excluded from your draft. If you are unsure whether certain information is material, we encourage you to confer with the Disclosure Committee.

Upon completion, your draft will be reviewed and, if necessary, revised, by the person specified above as the "Initial Reviewer" before being sent to the Company's Disclosure Committee. Statements of fact should be supported. For example, a statement to the effect that "We are the second largest producer of widgets" should be supported supplementally by industry publications or other reliable sources. A statement that refers to "Our pricing being affected by over capacity in the industry" should be supported with industry-appropriate evidence of over capacity.

In addition to your responsibilities relating to the preparation of the Company's periodic reports, the Disclosure Committee also requests that you *immediately* notify the person specified above as "Contact Person" if you become aware that any of following events has occurred or is reasonably likely to occur (the "**Trigger Events**"): <sup>2</sup>

<u>Trigger Event</u>	<u>Relevant Form 8-K Item</u>
<ul style="list-style-type: none"> <li>• Any change in control of the Company;</li> </ul>	Current Item 1/Proposed Item 5.01
<ul style="list-style-type: none"> <li>• The Company's acquisition or disposition of a significant amount of assets outside the ordinary course of business.</li> </ul>	Current Item 2/ Proposed Item 2.01
<ul style="list-style-type: none"> <li>• The Company's bankruptcy or receivership.</li> </ul>	Current Item 3/ Proposed Item 2.02
<ul style="list-style-type: none"> <li>• A change in the Company's certifying accountant.</li> </ul>	Current Item 4/Proposed Item 4.01
<ul style="list-style-type: none"> <li>• The resignation of a Company director or a director declining to stand for re-election.</li> </ul>	Current Item 6/Proposed Item 5.02
<ul style="list-style-type: none"> <li>• A change in the Company's fiscal year.</li> </ul>	Current Item 8/Proposed Item 5.03
<ul style="list-style-type: none"> <li>• Amendments to or waivers of the Company's code of ethics.</li> </ul>	Current Item 10

<sup>2</sup> This list consists of events that currently require 8-K disclosure and events that the SEC has proposed should require 8-K disclosure. Until final rules are adopted with respect to the SEC's proposed additional 8-K disclosure events, we recommend that the Disclosure Committee request notification of all the events listed.

## The Sarbanes-Oxley Act of 2002

<ul style="list-style-type: none"> <li>Releases of material non-public financial information about completed fiscal periods (earnings releases).</li> </ul>	Current Item 12
<ul style="list-style-type: none"> <li>Entry into, or amendment or termination of, a material agreement not made in the ordinary course of business.</li> </ul>	Proposed Items 1.01 and 1.02
<ul style="list-style-type: none"> <li>Termination or reduction of a business relationship with a customer that constitutes 10% or more of the Company's revenues.</li> </ul>	Proposed Item 1.03
<ul style="list-style-type: none"> <li>Creation of a direct or contingent financial obligation that is material to the Company.</li> </ul>	Proposed Item 2.03
<ul style="list-style-type: none"> <li>Events triggering a direct or contingent financial obligation that is material to the Company, including any default or acceleration of an obligation.</li> </ul>	Proposed Item 2.04
<ul style="list-style-type: none"> <li>Exit activities including material write-offs and restructuring charges.</li> </ul>	Proposed Item 2.05
<ul style="list-style-type: none"> <li>Any material asset impairment.</li> </ul>	Proposed Item 2.06
<ul style="list-style-type: none"> <li>Any change in, or withdrawal of, a rating agency rating of the Company (or refusal to provide one upon request), issuance of a credit watch or change in the Company's outlook.</li> </ul>	Proposed Item 3.01
<ul style="list-style-type: none"> <li>Movement of the Company's securities from one exchange or quotation system to another, delisting of the Company's securities from an exchange or quotation system, or a notice that a Company does not comply with a listing standard.</li> </ul>	Proposed Item 3.02
<ul style="list-style-type: none"> <li>Any unregistered sales of equity securities by the Company.</li> </ul>	Proposed Item 3.03
<ul style="list-style-type: none"> <li>Any material modifications to rights of holders of the Company's securities.</li> </ul>	Proposed Item 3.04
<ul style="list-style-type: none"> <li>Conclusion or notice that security holders no longer should rely on the Company's previously issued financial statements or a related audit report.</li> </ul>	Proposed Item 4.02
<ul style="list-style-type: none"> <li>The appointment, resignation or termination of any Company executive officer.</li> </ul>	Proposed Item 5.02
<ul style="list-style-type: none"> <li>An amendment to the Company's charter or bylaws.</li> </ul>	Proposed Item 5.03
<ul style="list-style-type: none"> <li>Any material limitation, restriction or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefit, retirement and stock ownership plans.</li> </ul>	Proposed Item 5.04
<ul style="list-style-type: none"> <li>Any material development in connection with any factor listed under the Company's forward looking statements safe-harbor language.</li> </ul>	
<ul style="list-style-type: none"> <li>Any other event outside the ordinary course of business that is material to the Company's results of operations, financial condition or prospects or that you believe would be of</li> </ul>	

importance to the Company's stockholders.

The occurrence of any of the Trigger Events could require the Company to file an 8-K with the SEC within [two business days][five business days to 15 calendar days] of the occurrence of the Trigger Event, so it is imperative that you notify the Contact Person immediately if you are aware of such a Trigger Event.<sup>3</sup>

The importance of this project to the Company cannot be underestimated. You have been appointed by the Disclosure Committee to assist in this effort because of your in-depth knowledge of the Company and attention to detail. If you have any questions regarding your responsibilities or the rules and regulations that you have been provided with, please contact the Contact Person. Additionally, you are welcome to contact any of the members of the Disclosure Committee, which consists of [name of officers].

***Your draft, along with any supporting documentation (if applicable), must be submitted to the [Initial Reviewer(s)] on or before [date]. [Also, please complete and sign the Backup Certificate that we have provided to you and submit with your draft.]<sup>4</sup>***

**We thank you in advance for your assistance with this project.**

[CEO]  
[CFO]

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<sup>3</sup> The SEC has proposed rules to shorten the time period for filing an 8-K to two business days after the occurrence of the Trigger Event. Presently, however, the filing deadline for an 8-K remains at five business days or 15 calendar days depending on the nature of the Trigger Event.

<sup>4</sup> Required in connection with the 10-K if the Company elects to have drafters provide annual certifications.

# The Sarbanes-Oxley Act of 2002

**EXHIBIT F-2**

**INSTRUCTIONS FOR INITIAL REVIEWER OF  
[NAME OF COMPANY]'S PERIODIC REPORTS**

**Initial Reviewer:** [Name of Initial Reviewer]  
**Periodic Report Section(s) to be Reviewed:** ["Business," "Properties," "Legal Proceedings," etc.]  
**Relevant Reg S-K Reference(s):** [Item(s) \_\_\_\_\_]  
**Initial Drafter(s):** [Name(s) of Initial Drafter(s)]  
**Contact Person:** [Name of Individual to Contact with Questions]

**You have been selected by the Company's Disclosure Committee to review the initial draft of the section(s) referenced above for inclusion in the Company's periodic filings with the Securities and Exchange Commission (the "SEC") and related communications to stockholders and the public.**

Along with these instructions, we have provided you with the following documents to assist you in your review:

- The relevant Item(s) of Regulation S-K (which are the regulations that set forth the information that must be disclosed in the Company's Annual Report ("10-K"), Quarterly Reports ("10-Q") and Current Reports ("8-K"));
- The 10-K or 10-Q (as applicable) last filed by the Company;
- Sample disclosure included in the periodic reports of peer companies;
- [A Backup Certificate]<sup>1</sup>; and
- Any additional information that we believe to be relevant to your efforts.

The draft that you have been asked to review must include all of the information required by Regulation S-K relating to your particular section(s), and must be true and correct in all material respects and fairly present the Company's financial condition and results of operations in all material respects. In addition to the requirements of Regulation S-K, please note that the SEC requires the Company to disclose "such further material information as may be necessary to make the required statements, in light of the circumstances under which they were made, not misleading."

The draft that you have been requested to review was prepared by the individual specified above as "Initial Drafter." The information disclosed in the draft is based on interviews conducted by the Initial Drafter with various employees of the Company. The Disclosure Committee has instructed the Initial Drafter to include in the draft only information that is material to the Company as a whole. It is possible that information you provided to the Initial Drafter was not

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<sup>1</sup> The Company must only include the Backup Certificate in connection with the preparation of the 10-K if it elects to have reviewers provide annual certifications.

included in the draft, as it was not required to be disclosed under securities rules and regulations. If you believe that the disclosure in the draft is factually incomplete or inaccurate in any material respect, please include appropriate revisions. If you believe that the disclosure in the draft fails to disclose material information, please contact the Initial Drafter.

Statements of fact should be supported. For example, a statement to the effect that "We are the second largest producer of widgets" should be supported supplementally by industry publications or other reliable sources. A statement that refers to "Our pricing being affected by over capacity in the industry" should be supported with industry-appropriate evidence of over capacity.

In addition to your responsibilities relating to the preparation of the Company's periodic reports, the Disclosure Committee also requests that you *immediately* notify the person specified as above as "Contact Person" if you become aware that any of following events has occurred or is reasonably likely to occur (the "**Trigger Events**").<sup>2</sup>

<u>Trigger Event</u>	<u>Relevant Form 8-K Item</u>
<ul style="list-style-type: none"> <li>• Any change in control of the Company.</li> </ul>	Current Item 1/Proposed Item 5.01
<ul style="list-style-type: none"> <li>• The Company's acquisition or disposition of a significant amount of assets outside the ordinary course of business.</li> </ul>	Current Item 2/ Proposed Item 2.01
<ul style="list-style-type: none"> <li>• The Company's bankruptcy or receivership.</li> </ul>	Current Item 3/ Proposed Item 2.02
<ul style="list-style-type: none"> <li>• A change in the Company's certifying accountant.</li> </ul>	Current Item 4/Proposed Item 4.01
<ul style="list-style-type: none"> <li>• The resignation of a Company director or a director declining to stand for re-election.</li> </ul>	Current Item 6/Proposed Item 5.02
<ul style="list-style-type: none"> <li>• A change in the Company's fiscal year.</li> </ul>	Current Item 8/Proposed Item 5.03
<ul style="list-style-type: none"> <li>• Amendments to or waivers of the Company's code of ethics.</li> </ul>	Current Item 10
<ul style="list-style-type: none"> <li>• Releases of material non-public financial information about completed fiscal periods (earnings releases).</li> </ul>	Current Item 12
<ul style="list-style-type: none"> <li>• Entry into, or amendment or termination of, a material agreement not made in the ordinary course of business.</li> </ul>	Proposed Items 1.01 and 1.02
<ul style="list-style-type: none"> <li>• Termination or reduction of a business relationship with a customer that constitutes 10% or more of the Company's revenues.</li> </ul>	Proposed Item 1.03

<sup>2</sup> This list consists of events that currently require 8-K disclosure and events that the SEC has proposed should require 8-K disclosure. Until final rules are adopted with respect to the SEC's proposed additional 8-K disclosure events, we recommend that the Disclosure Committee request notification of all the events listed.

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<ul style="list-style-type: none"> <li>• Creation of a direct or contingent financial obligation that is material to the Company.</li> </ul>	Proposed Item 2.03
<ul style="list-style-type: none"> <li>• Events triggering a direct or contingent financial obligation that is material to the Company, including any default or acceleration of an obligation.</li> </ul>	Proposed Item 2.04
<ul style="list-style-type: none"> <li>• Exit activities including material write-offs and restructuring charges.</li> </ul>	Proposed Item 2.05
<ul style="list-style-type: none"> <li>• Any material asset impairment.</li> </ul>	Proposed Item 2.06
<ul style="list-style-type: none"> <li>• Any change in, or withdrawal of, a rating agency rating of the Company (or refusal to provide one upon request), issuance of a credit watch or change in the Company's outlook.</li> </ul>	Proposed Item 3.01
<ul style="list-style-type: none"> <li>• Movement of the Company's securities from one exchange or quotation system to another, delisting of the Company's securities from an exchange or quotation system, or a notice that a Company does not comply with a listing standard.</li> </ul>	Proposed Item 3.02
<ul style="list-style-type: none"> <li>• Any unregistered sales of equity securities by the Company.</li> </ul>	Proposed Item 3.03
<ul style="list-style-type: none"> <li>• Any material modifications to rights of holders of the Company's securities.</li> </ul>	Proposed Item 3.04
<ul style="list-style-type: none"> <li>• Conclusion or notice that security holders no longer should rely on the Company's previously issued financial statements or a related audit report.</li> </ul>	Proposed Item 4.02
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<ul style="list-style-type: none"> <li>• Any material limitation, restriction or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefit, retirement and stock ownership plans.</li> </ul>	Proposed Item 5.04
<ul style="list-style-type: none"> <li>• Any material development in connection with any factor listed under the Company's forward-looking statements safe harbor language.</li> </ul>	
<ul style="list-style-type: none"> <li>• Any other event outside the ordinary course of business that is material to the Company's results of operations, financial condition or prospects or that you believe would be of importance to the Company's stockholders.</li> </ul>	

The occurrence of any of the Trigger Events could require the Company to file an 8-K with the SEC within [two business days][five business days to 15 calendar days] of the occurrence of the

Trigger Event, so it is imperative that you notify the Contact Person immediately if you are aware of such a Trigger Event.<sup>3</sup>

The importance of this project to the Company cannot be underestimated. You have been appointed by the Disclosure Committee to assist in this effort because of your in-depth knowledge of the Company and attention to detail. If you have any questions regarding your responsibilities or the rules and regulations that you have been provided with, please contact the Contact Person. Additionally, you are welcome to contact any of the members of the Disclosure Committee, which consists of [name of officers].

***Please notify the Initial Drafter that the draft is accurate and complete, or provide the Initial Drafter with your comments or revisions (along with any supporting documentation (if applicable)), on or before [date]. [Also, please complete and sign the Backup Certificate that we have provided to you and submit to the Contact Person.]<sup>4</sup>***

**We thank you in advance for your assistance with this project.**

[CEO]  
[CFO]

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<sup>3</sup> The SEC has proposed rules to shorten the time period for filing an 8-K to two business days after the occurrence of the Trigger Event. Presently, however, the filing deadline for an 8-K remains at five business days or 15 calendar days depending on the nature of the Trigger Event.

<sup>4</sup> Required in connection with the 10-K if the Company elects to have reviewers provide annual certifications.