

The Depository Trust Company

IMPORTANT

B#: 2320

DATE: August 02, 2001

TO: All participants

CATEGORY: Dividends

FROM: Anthony Capizzi, Domestic Tax Services, Dividend Dept.

ATTENTION: Managing Partner/Officer, Cashier, Dividend Mgr. Tax Mgr.

SUBJECT: Tax Reclassification and Reporting Service
Contact List of Tax Operations Specialists

The Depository Trust and Clearing Corporation's Domestic Tax Reporting Service (Dtax) accumulates year-end tax reporting information on various security types, including mutual funds, real estate investment trusts (REITs) and common stock, which is necessary for accurate and timely 1099 reporting (the U.S. Internal Revenue Service requires that payers of income provide payees with 1099 forms by January 31 following the end of a given tax year). DTax was introduced in tax year 1998 in response to requests from numerous depository customers and the Securities Industry Association, and included Participant Terminal System (PTS) inquiry features and Computer-to-Computer Facility (CCF) file transfer capability. Since that time, we have continued to upgrade the Dtax database in response to customer feedback and changes in industry format, including our new web-based version which can be found at www.dtc.org.

In an effort to better serve the requirements of all of our participants in this endeavor, we are attempting to compile/update a contact list of individuals responsible for Tax Reporting. This list would be used to open a line of communication between DTC and the tax community as to the various needs of our participants, a platform to discuss and make available various tax information, establish credible contacts for information as to what procedures our participants are presently utilizing for tax reporting, discover the types of information and methods of transmission required by our participants and to periodically update participants of our progress.

We would appreciate if you would acknowledge that this letter reached the appropriate person and would ask that you return the information requested by e-mail, Fax or Mail to Tax Information Services of the

Depository Trust and Clearing Corporation as addressed on the reverse side of this notice. We thank you for your cooperation and look forward to working with you in the future.

Please Return This Form To:

The Depository Trust and Clearing Corp.
Mr. Anthony Capizzi
Dividend Department, 25th Floor
55 Water Street
New York, NY 10041 – 0099
Fax#: (212) 855-4737
e-mail: acapizzi@dtcc.com

or

The Depository Trust and Clearing Corp.
Mr. Sean Bollers / Mr. Steve McDonough
Dividend Department, 25th Floor
55 Water Street
New York, NY 10041 - 0099
Fax#: (212) 855-4737
e-mail: sbollers@dtcc.com
smcdonough@dtcc.com

Please Supply the Following Information:

Participant Name: _____

Participant Number: _____

Contact Name(s): _____

Participant Address: _____

Contact Telephone: _____ FAX: _____

e-mail Address: _____