[COMPANY]
NON-EMPLOYEE DIRECTOR INDEPENDENCE AND COMMITTEE COMPLIANCE QUESTIONNAIRE

Director’s name: _____________________________________

I have filled out the attached questionnaire to the best of my knowledge as of the date stated below and understand that our company and its board of directors will rely upon this information in connection with requirements of federal law, NYSE listing standards* and disclosures under SEC rules. I will promptly notify the company if any of this information becomes incorrect.

Date: _____________, 2006

Signature

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* The SEC approved revised NYSE listing standards on November 4, 2003 and approved related amendments on November 3, 2005. The full statement of revised NYSE listing standards can be found in the Listed Company Manual Rule 303A, located by accessing www.nyse.com, then clicking on the Listed Companies link, and then clicking on the Listed Company Manual link. The NYSE has posted additional guidance at http://www.nyse.com/pdfs/section303Afaqs.pdf concerning the meaning of certain of the independence tests.
Introduction

The purpose of this questionnaire is to confirm compliance with the following:

- **Independent Board Majority.** NYSE listing standards require that our board have a majority of independent directors. The listing standards also add to and modify the existing list of relationships that will preclude independence. A recent modification to the director independence definition relating to audit firm affiliation will not go into effect until our first annual meeting after June 30, 2006. However, for purposes of this questionnaire, please ignore this transition period and assume that the modified independence standard applies. If a director does not qualify under the modified independence standard, we will undertake a further review of the matter.

- **Board to Review All Relationships.** The listing standards require that our full board of directors make an “affirmative determination” that each director to be classified as independent does not have any relationship that would preclude independence under the revised independence definition. We must disclose the identity of the independent directors and the basis for a determination that a relationship (if any) is not material in our annual proxy statement. In this regard, we may adopt and disclose categorical standards to assist our independence determination and make a general disclosure if a director meets these additional standards. See additional instructions on this point in the commentary to Section 303A, 2(a). [These additional categorical standards are set forth in questions ___ to ___.]

- **Audit Committee Special Rules.** We must comply with SEC rules that require audit committee members to meet special standards of independence in addition to the general independence definition of the listing standards. For example, no audit committee member may accept any direct or indirect consulting, advisory, or other compensatory fee from our company or any of our subsidiaries other than ordinary course compensation for service on our board of directors or one or more committees of our board (or service on our subsidiaries’ boards or committees). In addition, no audit committee member may be an “affiliated person,” as defined in SEC rules and explained below in this questionnaire.

- **Financial Expert.** SEC rules require public companies to disclose whether there is at least one “audit committee financial expert” serving on the audit committee, and if not, why not. Our Form 10-K or annual proxy statement must disclose that our full board of directors has determined whether we have such an expert. This requires our board to review, prior to the date of filing, the qualifications of the expert, if our committee has one, in light of the technical definition provided in the SEC rules. This questionnaire lists the elements of the expert definition, starting with question 13. The NYSE listing standards continue to require that at least one member of the audit committee have accounting or comparable experience, but the SEC definition is a more difficult standard to meet.

- **Compensation Committee.** This questionnaire also includes questions at the end for compensation committee members to confirm their status under applicable SEC rules and tax regulations.
Key Definitions and General Instructions

Please review these for purposes of answering this questionnaire.

“Affiliate” of a person means a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the other person.

Any majority-owned subsidiary, or less-than-majority owned business entity which is in fact controlled by a person, is an affiliate of the person owning the majority interest or controlling the business entity. The term control (including the terms controlling, controlled by and under common control with) means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of our company, whether through the ownership of voting securities, by contract, or otherwise.

A person will be deemed not to be in control of another person for this purpose if the person:

• is not the beneficial owner, directly or indirectly, of more than 10% of any class of equity securities of the other person;
• is not an executive officer of the other person; and
• is not a director of the other person.

Beneficial ownership is defined in SEC Rule 13d-3. This is the same definition used to report more than 5% beneficial owners in our annual meeting proxy statement, and generally means having or sharing any direct or indirect voting or dispositive power over our equity securities through any contract, arrangement, understanding, relationship, trust, proxy, or otherwise (including the right to acquire equity securities within 60 days through the exercise of any option, warrant, conversion right, revocation right, or other right).

A director, executive officer, partner, member, principal or designee of an affiliate of another person will also be deemed to be an affiliate of that other person.

“Immediate Family” (NYSE Listed Company Manual Rule 303A.02(b)) includes a person’s spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law, and anyone (other than domestic employees) who shares such person’s home.

Please assume that any reference to our company (not otherwise qualified) includes any parent or subsidiary in a consolidated group.
Questions 1-6 list relationships that, if present, would generally preclude independence under NYSE listing standards.

1. **Director as Employee, or Immediate Family Member as Executive Officer, of Our Company**

   Are you now, or have you been within the three years prior to the date you sign this questionnaire, employed **in any capacity** by our company, **or**

   Do you have an Immediate Family member who is now, or has been within the three years prior to the date you sign this questionnaire, an **executive officer** of our company?

   [ ] Yes  [ ] No

2. **Director or Immediate Family Member Receiving Payments >$100,000**

   Have you, an Immediate Family member of yours or any business solely owned by you, received during any 12 month period within any of the 36 months prior to the date you sign this questionnaire any direct compensation from our company in excess of $100,000, other than:

   - compensation for board or committee service;
   - pension or other forms of deferred compensation for prior service (provided such compensation is not contingent in any way on continued service);
   - compensation paid to an Immediate Family member of yours who is a non-executive employee of our company or a parent or subsidiary of our company;
   - dividend or interest income generally payable on outstanding securities;
   - bona fide and documented expenses that are reimbursed?

   [ ] Yes  [ ] No

3. **Director or Immediate Family Member Associated with Internal or External Auditor:**

   Are you, or is an Immediate Family member of yours, a current **partner** of a firm that is our company’s internal or external auditor, **or**

   Are you a current **employee** of such a firm, **or**

   Do you have an Immediate Family member who is a current **employee** of such a firm and who participates in the firm’s **audit, assurance or tax compliance** (but not tax planning) practice, **or**

   Were you, or was an Immediate Family member of yours, **within the three years** prior to the date you sign this questionnaire a partner or employee of such a firm who personally worked on our company’s audit within that time?

   [ ] Yes  [ ] No
4. Director or Immediate Family Member Is Officer of Another Company Where Our Company’s Officer Serves on Compensation Committee

Are you or an Immediate Family member now employed, or have you or an Immediate Family member been employed within the three years prior to the date you sign this questionnaire, as an executive officer of another company where any of our company’s present executive officers serve or served at the same time on the other company’s compensation committee?

☐ Yes  ☐ No

5. Director Is Employee, or Has Immediate Family Member Who Is Executive Officer, of Another Company that Does Defined Business with Us

Are you a current employee, or do you have an Immediate Family member who is a current executive officer, of a company that has made payments to, or received payments from, our company for property or services in an amount which, in any of the last three fiscal years of the other company, exceeds (or which, in the current fiscal year, is likely to exceed) the greater of $1 million, or 2% of the other company’s consolidated gross revenues for that respective year?

☐ Yes  ☐ No

Note: For purposes of this question 5, you are not independent if you are currently employed by such a company, whether or not you were so employed at the time the defined business relationship existed. Contributions to tax exempt organizations are not counted as “payments.”

6. Director Is Executive Officer of a Tax Exempt Organization to Which Our Company Makes Large Contributions

Under NYSE rules, our company must disclose in its annual proxy statement any contributions it makes to a tax exempt organization in which you serve as an executive officer, if our company has within the preceding three years made any contributions to that organization in any single fiscal year that exceeded the greater of $1 million, or 2% of the tax exempt organization’s consolidated gross revenues.

Do you believe that your status as an executive officer of a tax exempt organization may require disclosure under these rules?

☐ Yes  ☐ No
Please list all tax exempt organizations in which you currently serve as an executive officer:

___________________________________________________________________________
___________________________________________________________________________

[Insert additional categorical standards adopted by the company if applicable.]

Please list all relationships below in question 7, whether or not excluded by the thresholds under questions 1-6.

7. All Direct and Indirect Relationships Listed

Please briefly list below all existing and proposed relationships, however slight or remote, between our company and you (other than your service on the board of directors or committees of our company and its subsidiaries).

Please list direct relationships between the company and you, and any relationships between the company and any business, nonprofit or other entity in which you are a partner, manager, director, trustee, officer, or significant stockholder or investor, or in which you have any significant financial interest.

Please consider for this purpose any kind of relationship, such as commercial, industrial, banking, consulting, legal, accounting, charitable and family relationships. Please include for this purpose any passive investments in any privately-held or publicly traded companies with which you know our company has any business or other dealings.

Please include for this purpose any relationships with our company or any of its subsidiaries or its parent company (if any).

**Answer:** [please list relationships below or, if none, state “none.”]
Please answer questions 8-12 only if you are a member of or nominee for the audit committee of our board of directors. Any “yes” answer to 8, 9 or 10A, B or C, or “no” answer to 11, is likely to preclude membership on the audit committee. At least one member of the committee must be able to answer “yes” to 12.

8. Director Is Beneficial Owner of More than 10% of Our Company’s Voting Power

Do you directly or indirectly beneficially own more than 10% or more of any class of our company’s equity securities?

☐ Yes  ☐ No

*Note: Under SEC rules, ownership of 10% or less of the outstanding voting stock is presumed not to create affiliate status. If ownership exceeds 10%, our company may or may not determine that such ownership creates affiliate status depending on the facts and circumstances, under SEC rules.*

9. Director Is Affiliate

Are you an “Affiliate” of our company or any subsidiary of our company, other than in your capacity as a member of the board of directors or any committee of the board of directors of our company and/or our direct or indirect subsidiaries? *See definition at page 3.*

☐ Yes  ☐ No

9A. Subsidiary Positions

Are you serving as a director of any of our direct or indirect majority-owned consolidated subsidiaries?

☐ Yes  ☐ No

If yes, please list each such subsidiary and all positions that you hold with that subsidiary:

__________________________________________________________________________
__________________________________________________________________________

*Note: Subsidiary directorships do not necessarily preclude committee membership, as long as you do not receive compensation from the company or its subsidiaries other than ordinary course compensation for board and committee service.*
10A. Director Receives *Any* Direct Compensatory Fees from Our Company

Are you a party to any existing or proposed contract or other written or oral arrangement which provides for payments to you from our company or any of our subsidiaries of any consulting, advisory or other compensatory fee, other than compensation for your service as a member of our board of directors or of any committee of our board of directors (or boards or board committees of our subsidiaries)?

☐ Yes  ☐ No

10B. Family Receives Compensatory Fees

Is any spouse, minor child or stepchild of yours, or any child or stepchild of yours sharing a home with you, a party to any existing or proposed contract or other written or oral arrangement which provides for payments to that individual of any consulting, advisory or other compensatory fee from our company or any of our subsidiaries?

☐ Yes  ☐ No

10C. Associated Entity Receives Compensatory Fees

Is any entity (i) in which you are a partner, member, managing director, executive officer, or principal or in which you occupy a similar position, and (ii) which provides accounting, consulting, legal, investment banking, financial advisory or any similar services, a party to any existing or proposed contract or other written or oral arrangement which provides for payments to that entity of any consulting, advisory or other compensatory fee from our company or any of our subsidiaries?

☐ Yes  ☐ No

11. General Financial Literacy

Are you able to read and understand fundamental financial statements, including a company’s balance sheet, income statement, and cash flow statement?

☐ Yes  ☐ No

Please provide an appropriate explanation of any “yes” answer to question 11:

___________________________________________________________________________
___________________________________________________________________________
12. Finance Experience Standard

Do you have accounting or related financial management expertise?

☐ Yes  ☐ No

If you answered “yes” to the question above, please describe your education, experience or other factors underlying this answer:

___________________________________________________________________________
___________________________________________________________________________

Please answer questions 13-14 only if you are potentially qualified to serve, and be disclosed in our applicable SEC filings as, the “audit committee financial expert” on the audit committee, as defined in SEC rules outlined below.

13. Audit Committee Financial Expert Status

(a) Expertise Criteria. Do you have each of the following measures of financial expertise (to qualify, each item in (a) must be “yes”):

- an understanding of US generally accepted accounting principles and financial statements;
  ☐ Yes  ☐ No

- the ability to assess the general application of such principles in connection with the accounting for estimates, accruals and reserves;
  ☐ Yes  ☐ No

- experience preparing, auditing, analyzing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by our company’s financial statements, or experience actively supervising one or more persons engaged in such activities;
  ☐ Yes  ☐ No

- an understanding of internal control over financial reporting; and
  ☐ Yes  ☐ No
• an understanding of audit committee functions.
  □ Yes  □ No

(b) Experience Criteria. Have you acquired the above financial expertise through one or more of the following outside and/or prior to serving on our audit committee (to qualify, you must meet at least one of the following criteria):

• Do you have **education and experience** as a principal financial officer, principal accounting officer, controller, public accountant or auditor or experience in one or more positions that involve the performance of similar functions?
  □ Yes  □ No

  If “Yes,” please list applicable education and experience:

  ______________________________________________________________________

• Do you have experience actively **supervising** a principal financial officer, principal accounting officer, controller, public accountant, auditor or person performing similar functions?
  □ Yes  □ No

  If “Yes,” please list applicable supervisory positions:

  ______________________________________________________________________

• Do you have experience **overseeing or assessing** the performance of companies or public accountants with respect to the preparation, auditing or evaluation of financial statements?
  □ Yes  □ No

  If “Yes,” please list applicable oversight or assessment positions:

  ______________________________________________________________________

• Do you have **other relevant experience** that you believe is equivalent to the experience listed in any of the three bullet points above?
  □ Yes  □ No
If “Yes,” please describe the relevant experience:

________________________________________________________________________

Note: If you seek to qualify as an audit committee financial expert under this last bullet point, then our annual proxy statement must disclose the relevant experience that is the basis for concluding that you are such an expert.


If you answered “yes” to all items in question 13(a) and at least one item in question 13(b), then in accordance with the SEC’s guidance, then our Board of Directors will consider all available facts and circumstances in making its determination whether you qualify as an “audit committee financial expert,” including your answers to the following:

- State the level of your accounting or financial education, including whether you earned an advanced degree in finance or accounting:
  
  ______________________________________________________________________

- Are you a certified public accountant, or the equivalent, in good standing?
  
  □ Yes □ No

  If “Yes,” state the length of time that you actively have practiced as a certified public accountant, or the equivalent:

  ______________________________________________________________________

- Are you certified or otherwise identified as having accounting or financial experience by a recognized private body that establishes and administers standards in respect of such expertise, and are you in good standing with the recognized private body?
  
  □ Yes □ No

  If “Yes,” state the length of time that you have been actively certified or identified as having this expertise: ________________________________

- Have you served as a principal financial officer, controller or principal accounting officer of a company that, at the time you held such position, was required by law to file periodic reports with the SEC, and if so, for how long:
  
  □ Yes □ No

  If “Yes,” for how long? ________________________________________________
• Describe your specific duties while serving as a public accountant, auditor, principal financial officer, controller, principal accounting officer or position involving the performance of similar functions:

• Describe your level of familiarity and experience with all applicable laws and regulations regarding the preparation of financial statements that must be included in reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934:

• Describe the level and amount of your direct experience reviewing, preparing, auditing or analyzing financial statements that must be included in reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934:

• Describe your past or current membership on one or more audit committees of companies that, at the time you held such membership, were required to file reports pursuant to section 13(a) or 15(d) of the Securities Exchange Act of 1934:

• Describe your level of familiarity and experience with the use and analysis of financial statements of public companies:

• Describe any other relevant qualifications or experience you have that would assist you in understanding and evaluating our company’s financial statements and other financial information and to make knowledgeable and thorough inquiries whether:
  • The financial statements fairly present the financial condition, results of operations and cash flows of our company in accordance with generally accepted accounting principles; and
  • The financial statements and other financial information, taken together, fairly present the financial condition, results of operations and cash flows of our company (i.e., whether or not technically compliant with GAAP).
15. Section 162(m) Outside Director Status

Certain performance-based compensation is not subject to the limit on deductibility of certain officer compensation under this tax law if, among many other conditions, the compensatory arrangement is approved by a committee of “outside directors” as defined in the tax regulations.

(a) Are you a current employee of our company?

☐ Yes  ☐ No

(b) Are you a former employee of our company receiving compensation from our company for past services (other than tax-qualified retirement plan benefits)?

☐ Yes  ☐ No

(c) Have you ever been an officer of our company?

☐ Yes  ☐ No

(d) Either:

- Do you receive or have you received from our company, in our company’s current or previous taxable year, any direct or indirect payments, or is our company now contractually obligated to pay you directly or indirectly, for goods or services in any capacity other than as a director?

  or

- Does our company make or has our company made in our company’s current or previous taxable year, or is our company now contractually obligated to make, any payments for goods or services to any business, professional or other entity (A) that employs you, (B) to which you render any substantial services, or (C) in which you have at least a 5% ownership interest?

  ☐ Yes  ☐ No

Note: This part (d) does not set forth the full, complex remuneration test of the income tax regulations under Section 162(m), and a “yes” answer should be explained below and reviewed with our company’s legal counsel to determine the appropriate result under Treas. Reg. Section 1.162-27(e)(3). There are “de minimis” and timing exceptions that may or may not permit service on the committee depending on a legal analysis of the applicable facts (including your percentage ownership of an entity, amount of payments, amount of gross revenues of the entity, timing and other factors).
16. Non-Employee Director Status under SEC Rule 16b-3

This rule provides certain exemptive relief for short swing profit recovery for transactions under equity incentive plans administered by a committee of two or more “non-employee directors.”

- Are you currently an officer or employee of our company or any parent or subsidiary?
  □ Yes □ No

- Do you receive more than $60,000 of compensation directly or indirectly from our company or any parent or subsidiary for services other than as a director?
  □ Yes □ No

- Are you, or have you been during our company’s last fiscal year, an executive officer of, or the record or beneficial owner of in excess of a 10% equity interest in, any firm, corporation or other business or professional entity:
  (1) that has made payments to our company or its subsidiaries for property or services, during our company’s last fiscal year, or proposes to make during our company’s current fiscal year, in excess of 5% of: (A) our company’s consolidated gross revenues for its last fiscal year; or (B) the other entity’s consolidated gross revenues for its last fiscal year;
  (2) to which our company or its subsidiaries have made payments for property or services, during our company’s last fiscal year, or proposes to make during our company’s current fiscal year, in excess of 5% of: (A) our company’s consolidated gross revenues for its last fiscal year; or (B) the other entity’s consolidated gross revenues for its last fiscal year; or
  (3) to which our company or its subsidiaries were indebted at the end of our company’s last fiscal year, in an aggregate amount of 5% of our company’s total consolidated assets at the end of the fiscal year?
  □ Yes □ No

- Have you been affiliated with, a member of, or of counsel to a law firm or accounting firm that our company has retained in the last fiscal year or proposes to retain during the current fiscal year? Note: a “yes” answer requires an analysis of underlying facts to ascertain the effect of that answer under applicable rules.
  □ Yes □ No
• Are you now, or have you been, a partner or executive officer of any investment banking firm that has performed services for our company (other than as a participating underwriter in a syndicate) during the last fiscal year or that our company proposes to have perform services during the current year? Note: a “yes” answer requires an analysis of underlying facts to ascertain the effect of that answer under applicable rules.

☐ Yes  ☐ No

• Did you, any member of your immediate family or any of your associates have a direct or indirect material interest in any transaction or series of similar transactions in which the amount involved exceeded $60,000 (computed without regard to the amount of profit or loss involved in the transaction) during our company’s current fiscal year or our company’s last fiscal year to which the company or its subsidiaries was a party? “Associate” means for this purpose any corporation or organization (other than our company and its subsidiaries) of which you are an officer, manager or general partner or in which you are the direct or indirect beneficial owner of 10% or more of any class of equity securities, or any trust or estate in which you have a substantial beneficial interest in which you serve as trustee or in a similar fiduciary capacity.

☐ Yes  ☐ No

• Will you, any member of your immediate family or any of your associates have a direct or indirect material interest in any currently proposed transaction or series of transactions in which the amount involved exceeds $60,000 (computed without regard to the amount of profit or loss involved in the transaction), to which our company or its subsidiaries will be a party? See above for the definition of “associate.”

☐ Yes  ☐ No