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Letter of Transmittal
To Surrender Certificate(s) or Book Entry Shares formerly Representing
Shares of Common Stock
of
Argon ST, Inc.
for Cash Payment of \$34.50 Net Per Share pursuant to the Merger of
Vortex Merger Sub, Inc.
a wholly owned subsidiary of
The Boeing Company
with and into
Argon ST, Inc.

The Paying Agent is:



By Mail:

American Stock Transfer &
Trust Company, LLC
Operations Center
Attn: Reorganization Department
P.O. Box 2042
New York, New York 10272-2042

By Facsimile Transmission:

(718) 234 - 5001

By Hand or Courier:

American Stock Transfer &
Trust Company, LLC
Operations Center
Attn: Reorganization Department
6201 15th Avenue
Brooklyn, New York 11219

For assistance call (877) 248 - 6417 or (718) 921 - 8317

| DESCRIPTION OF SHARES SURRENDERED (Please fill in. Attach separate schedule if needed) | | |
|---|-------------------------|------------------------|
| Name(s) and Address of Registered Holder(s) If there is any error in the name or address shown below, please make the necessary corrections | Certificate No(s)(1) | Number of Shares(2) |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | Total Shares | |

(1) Only the "Number of Shares" column needs to be completed by stockholders surrendering by book-entry transfer.
(2) Unless otherwise indicated, it will be assumed that all Shares described above are being surrendered.

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE OR TRANSMISSION OF INSTRUCTIONS VIA FACSIMILE TO A NUMBER OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE A VALID DELIVERY TO THE PAYING AGENT. YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE APPROPRIATE SPACE PROVIDED BELOW WITH SIGNATURE GUARANTEED IF REQUIRED, AND COMPLETE THE SUBSTITUTE FORM W-9 OR THE APPROPRIATE IRS FORM W-8, AS APPLICABLE. THE INSTRUCTIONS INCLUDED IN THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED.

THE APPRAISAL RIGHTS AVAILABLE TO FORMER SHAREHOLDERS OF ARGON ST, INC. THAT ARE DESCRIBED IN THE NOTICE OF MERGER AND APPRAISAL RIGHTS AND INFORMATION STATEMENT SENT TO FORMER SHAREHOLDERS OF ARGON ST, INC. SHOULD BE CONSIDERED CAREFULLY BEFORE THE CERTIFICATE(S) OR BOOK ENTRY SHARES ARE SURRENDERED FOR PAYMENT.

Additional Information if Shares Have Been Lost

If Share Certificates you are surrendering with this Letter of Transmittal have been lost, stolen, destroyed or mutilated, you should contact American Stock Transfer & Trust Company, at (877) 248-6417 or (718) 921-8317, regarding the requirements for replacement. You may be required to post a bond to secure against the risk that the Share Certificates may be subsequently recirculated. **You are urged to contact the Transfer Agent immediately in order to receive further instructions, including a determination of whether you will need to post a bond, and to permit timely processing of this documentation. See Instruction 9.**

- CHECK HERE IF SHARES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER TO THE ACCOUNT MAINTAINED BY THE PAYING AGENT WITH DTC AND COMPLETE THE FOLLOWING (ONLY FINANCIAL INSTITUTIONS THAT ARE PARTICIPANTS IN DTC MAY DELIVER SHARES BY BOOK-ENTRY TRANSFER):**

Name of Surrendering Institution: _____

DTC Participant Number: _____

Transaction Code Number: _____

**NOTE: SIGNATURES MUST BE PROVIDED BELOW.
PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY.**

Ladies and Gentlemen:

The undersigned has received a copy of the Notice of Merger and Appraisal Rights and Information Statement dated August 13, 2010 (the "Notice") in respect of the merger (the "Merger") of Vortex Merger Sub, Inc., a Delaware corporation and wholly owned subsidiary of The Boeing Company, a Delaware corporation ("Parent"), with and into Argon ST, Inc., a Delaware corporation (including its successors, the "Company"), which Merger became effective on August 5, 2010 (the "Effective Time"), with respect to the common stock, par value \$0.01 per share, of the Company (collectively, the "Shares") held by the undersigned at the Effective Time. The undersigned hereby surrenders the above described certificate(s) formerly representing Shares (the "Certificate(s)") or book entry shares for payment in cash of \$34.50 net per Share, without interest thereon and less any applicable withholding taxes (the "Cash Payment").

The undersigned hereby appoints American Stock Transfer & Trust Company, LLC (the "Paying Agent") as the true and lawful agent and attorney-in-fact of the undersigned with respect to the Certificate(s) or book entry shares surrendered, with full power of substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest), to deliver Certificate(s) or book entry shares with all accompanying evidences of transfer and authenticity, to the Company, for cancellation upon receipt by the Paying Agent, as the undersigned's agent, of the Cash Payment.

The undersigned hereby represents and warrants that (a) the undersigned has full power and authority to surrender any Certificate(s) or book entry shares delivered herewith, and that, when the Cash Payment is made by the Paying Agent, the Company will not be subject to any adverse claims in respect of such Certificate(s) or book entry shares, and (b) the undersigned has reviewed the Notice, including the information therein with respect to appraisal rights under Section 253(d) and 262(d) of the Delaware General Corporation Law. **By delivery of this Letter of Transmittal to the Paying Agent, the undersigned hereby forever waives all appraisal rights under applicable Delaware law and withdraws all written objections to the Merger and/or demands for appraisal, if any, with respect to the Shares formerly owned by the undersigned.** The undersigned, upon request, will execute and deliver any additional documents deemed by the Paying Agent or the Company to be necessary or desirable to complete the surrender of the Certificate(s) or book entry shares delivered hereby.

All authority herein conferred or agreed to be conferred shall survive the death or incapacity of the undersigned, and any obligation of the undersigned hereunder shall be binding upon the heirs, executors, administrators, personal representatives, trustees in bankruptcy, successors and assigns of the undersigned.

Unless otherwise indicated below under "Special Payment Instructions," please issue the check for the Cash Payment in the name(s) of the undersigned. Similarly, unless otherwise indicated below under "Special Delivery Instructions," please mail the check for the Cash Payment to the undersigned at the address shown below the undersigned's signature(s). In the event that both boxes below titled "Special Payment Instructions" and "Special Delivery Instructions" are completed, please issue the check for the Cash Payment in the name of, and deliver such check to, the person(s) so indicated.

SPECIAL PAYMENT INSTRUCTIONS

(See Instructions 2, 3, 5 and 6)

To be completed **ONLY** if the check for the Cash Payment is to be issued in the name of someone other than the undersigned.

Issue check to:

Name: _____
(Please Print)

Address: _____

(Include Zip Code)

(Taxpayer Identification or Social Security No.)
(See Substitute Form W-9)

SPECIAL DELIVERY INSTRUCTIONS

(See Instructions See Instructions 2, 3, 5 and 6)

To be completed **ONLY** if the check for the Cash Payment is to be mailed to someone other than the undersigned or to the undersigned at an address other than that shown above.

Mail check to:

Name: _____
(Please Print)

Address: _____

(Include Zip Code)

(Taxpayer Identification or Social Security No.)
(See Substitute Form W-9)

IMPORTANT — SIGN HERE

(U.S. Holders Please Also Complete the Enclosed IRS Substitute Form W-9)

(Non-U.S. Holders Please Obtain and Complete IRS Form W-8BEN or Other Applicable IRS Form W-8)

(Signature(s) of Stockholder(s))

Dated: _____

(Must be signed by registered owner(s) exactly as name(s) appear(s) on Share Certificate(s) or on a security position listing or by person(s) authorized to become registered owner(s) by certificates and documents transmitted herewith. If signature is by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, please set forth full title and see Instruction 3. For information concerning signature guarantees, see Instruction 2.)

Name(s): _____
(Please Print)

Capacity (full title): _____

Address: _____

(Include Zip Code)

Area Code and Telephone Number: _____

Tax Identification or Social Security No.: _____

GUARANTEE OF SIGNATURE(S)
(For use by Eligible Institutions only;
see Instructions 2 and 3)

Name of Firm: _____

(Include Zip Code)

Authorized Signature: _____

Name: _____

(Please Type or Print)

Area Code and Telephone Number: _____

Dated: _____

Place Medallion Guarantee in Space Below:

INSTRUCTIONS

1. *Delivery of Letter of Transmittal and Certificate(s).* This Letter of Transmittal or a copy hereof, properly completed and signed, must be used in connection with the delivery and surrender of Certificate(s) or book entry shares. A Letter of Transmittal and the Certificate(s), or if persons hold book entry shares, only the Letter of Transmittal, must be received by the Paying Agent, in satisfactory form, in order for you to make an effective surrender. Certificate(s) evidencing all surrendered Shares, as well as a properly completed and duly executed Letter of Transmittal (or copy thereof), or if persons hold book entry shares, only the Letter of Transmittal, and any other documents required by this Letter of Transmittal, must be received by the Paying Agent at its address set forth above in order for you to receive the Cash Payment. Surrender may be made by mail or hand delivery to the Paying Agent, at the address shown above. Please do not send this Letter of Transmittal or your Certificate(s) directly to the Company or Parent. A mailing envelope addressed to the Paying Agent is enclosed for your convenience.

The method of delivery of this Letter of Transmittal, Certificate(s) and all other required documents is at the option and risk of the holder of Shares, and the delivery will be deemed made only when actually received by the Paying Agent. If delivery is by mail, registered mail with return receipt requested, properly insured, is recommended.

Cash paid for any Certificate(s) or book entry shares surrendered with this Letter of Transmittal shall be deemed to be in full satisfaction of all rights pertaining to such Shares.

All questions as to the validity of any surrender of Certificate(s), surrender of book entry shares or mailing or delivery of this Letter of Transmittal shall be determined by the Company, whose determination shall be final and binding. The Company reserves the absolute right to reject any or all Letters of Transmittal, Certificate(s) or book entry shares not in proper form or the payment for which may, in the opinion of counsel for the Company, be unlawful. The Company also reserves the absolute right to waive any defect or irregularity in the surrender of any Letters of Transmittal, Certificate(s) or book entry shares. Neither the Company (or any of its affiliates) nor the Paying Agent nor any other person will be under any duty to give notification of any defects or irregularities in any Letter of Transmittal or will incur any liability for failure to give any such notification to any person (even if such notification is given to other persons).

2. *Guarantee of Signature.* If a signature on this Letter of Transmittal, the Certificate(s) or any other documents required hereby is required to be guaranteed as provided below in Instruction 3, such guarantee must be by a participant in the Security Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Guarantee Program or the Stock Exchange Medallion Program (each, an "Eligible Institution"). If not expressly described in Instruction 3, signature guarantees are not required.

3. *Signatures on Letter of Transmittal; Stock Powers and Endorsements.*

If the registered holder of the Certificate(s) or book entry shares surrendered hereby signs this Letter of Transmittal and does not provide any Special Payment Instructions or Special Delivery Instructions, then no endorsements of Certificate(s) or separate stock powers or signature guarantees are required.

If the registered holder of the Certificate(s) surrendered hereby signs this Letter of Transmittal and completes the Special Payment Instructions, the Certificate(s) must be endorsed or accompanied by appropriate stock powers or other assignment documents, in each case signed exactly as the name(s) of the registered holder(s) appear(s) on the Certificate(s). Signatures on any such Certificate(s), endorsements, stock powers or other assignment documents, and on this Letter of Transmittal, must be guaranteed by an Eligible Institution.

If the Certificate(s) or book entry shares surrendered hereby are registered in a name other than that of the person signing this Letter of Transmittal, then the Certificate(s) or book entry shares surrendered hereby must be endorsed or accompanied by appropriate stock powers or other assignment documents, in each case signed exactly as the name(s) of the registered holder(s) appear(s) on the Certificate(s) or with respect to the book entry shares. Signatures on any such Certificate(s), endorsements, stock powers or other assignment documents, and on this Letter of Transmittal, must be guaranteed by an Eligible Institution.

If this Letter of Transmittal is signed by the registered holder(s) of the Shares surrendered hereby, the signature(s) must correspond with the name(s) as written on the face of the Certificate(s) without alteration, enlargement or any change whatsoever.

If any of the Certificate(s) or book entry shares surrendered hereby are held of record by two or more joint owners, all such owners must sign this Letter of Transmittal.

If any of the Shares surrendered hereby are registered in different names on multiple Certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of Certificates.

If this Letter of Transmittal or any Certificate, stock power or other assignment document is signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and proper evidence satisfactory to the Company of the authority of such person so to act must be submitted.

4. *Inadequate Space.* If the space provided above under “Description of Shares Surrendered” is inadequate, the Certificate numbers, book entry shares and/or the number of Shares should be listed on a separate signed schedule attached hereto.

5. *Stock Transfer Taxes.* If the Cash Payment is to be made to any person other than the registered holder(s) of the Certificate(s) or book entry shares or if the Certificate(s) or book entry shares are registered in the name(s) of any person(s) other than the person(s) signing this Letter of Transmittal, then the amount of any stock transfer taxes (whether imposed on the registered holder(s), such other person or otherwise) payable on account of the transfer to such person will be deducted from the Cash Payment unless satisfactory evidence of the payment of such taxes, or exemption therefrom, is submitted.

Except as provided in this Instruction 5, it will not be necessary for transfer tax stamps to be affixed to the Certificate(s) listed in this Letter of Transmittal.

6. *Special Payment and Delivery Instructions.* If the Cash Payment is to be issued in the name of a person other than the person(s) signing this Letter of Transmittal or if the Cash Payment is to be mailed to someone other than the person(s) signing this Letter of Transmittal or to the person(s) signing this Letter of Transmittal at an address other than that shown above, the appropriate boxes on this Letter of Transmittal should be completed. Please also read Instruction 2 and Instruction 3 above for more information.

7. *Important Tax Information and Substitute Form W-9.* **TO COMPLY WITH INTERNAL REVENUE SERVICE CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF U.S. FEDERAL TAX ISSUES CONTAINED OR REFERRED TO IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED BY YOU, FOR THE PURPOSES OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON YOU UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS BEING USED IN CONNECTION WITH THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) YOU SHOULD SEEK ADVICE BASED ON YOUR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.**

To avoid backup withholding, a surrendering stockholder is required to provide the Paying Agent with a correct Taxpayer Identification Number (“TIN”) on Substitute Form W-9, which is enclosed, and to certify, under penalties of perjury, that such number is correct and that such stockholder is not subject to backup withholding of federal income tax, and that such stockholder is a U.S. Holder (as defined in the Notice). If a surrendering stockholder has been notified by the Internal Revenue Service (“IRS”) that such stockholder is subject to backup withholding, such stockholder must cross out item (2) of the Certification box of the Substitute Form W-9, unless such stockholder has since been notified by the IRS that such stockholder is no longer subject to backup withholding. Failure to provide the information on the Substitute Form W-9 may subject the surrendering stockholder to federal income tax withholding on the payment of the purchase price of all Shares purchased from such stockholder. If the surrendering stockholder has not been issued a TIN and has applied for one or intends to apply for one in the near future, such stockholder should check the box in Part 3 of the Substitute Form W-9, and sign and date the Substitute Form W-9. If the box in Part 3 is checked and the Paying Agent is not provided with a TIN by the time of payment, the Paying Agent will withhold a portion of all payments of the purchase price to such stockholder until a TIN is provided to the Paying Agent.

Certain stockholders (including, among others, all corporations and certain foreign individuals and entities) may not be subject to backup withholding. Foreign stockholders should submit an appropriate and properly completed IRS Form W-8, a copy of which may be obtained from the Paying Agent, in order to avoid backup withholding. Such stockholders should consult a tax advisor to determine which Form W-8 is appropriate. See the enclosed “Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9” for more instructions.

Under federal income tax law, a stockholder who is a U.S. Holder surrendering Shares must, unless an exemption applies, provide the Paying Agent with the stockholder's correct TIN on IRS Form W-9 or on the Substitute Form W-9 included with this Letter of Transmittal. If the stockholder is an individual, the stockholder's TIN is such stockholder's Social Security number. If the correct TIN is not provided, the stockholder may be subject to a \$50 penalty imposed by the IRS and payments of cash to the stockholder (or other payee) pursuant to the Merger may be subject to backup withholding of a portion of all payments of the purchase price.

Certain stockholders (including, among others, corporations and certain foreign individuals and entities) may not be subject to backup withholding and reporting requirements. In order for an exempt foreign stockholder to avoid backup withholding, such person should complete, sign and submit an appropriate Form W-8 signed under penalties of perjury, attesting to his or her exempt status. A Form W-8 can be obtained from the Paying Agent. Such stockholders should consult a tax advisor to determine which Form W-8 is appropriate. Exempt stockholders, other than foreign stockholders, should furnish their TIN, check the box in Part 4 of the Substitute Form W-9 and sign, date and return the Substitute Form W-9 to the Paying Agent in order to avoid erroneous backup withholding. See the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for additional instructions.

If backup withholding applies, the Paying Agent is required to withhold and pay over to the IRS a portion of any payment made to a stockholder. Backup withholding is not an additional tax. Rather, the federal income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained from the IRS.

To prevent backup withholding on payments that are made to a stockholder with respect to Shares purchased pursuant to the Merger, the stockholder is required to notify the Paying Agent of the stockholder's correct TIN by completing the Substitute Form W-9 included in this Letter of Transmittal certifying (1) that the TIN provided on the Substitute Form W-9 is correct (or that such stockholder is awaiting a TIN), (2) that the stockholder is not subject to backup withholding because (i) the stockholder is exempt from backup withholding, (ii) the stockholder has not been notified by the IRS that the stockholder is subject to backup withholding as a result of a failure to report all interest and dividends or (iii) the IRS has notified the stockholder that the stockholder is no longer subject to backup withholding and (3) the stockholder is a U.S. person (as defined for U.S. federal income tax purposes).

The surrendering stockholder is required to give the Paying Agent the TIN, generally the Social Security number or Employer Identification Number, of the record holder of the Shares surrendered hereby. If the Shares are in more than one name or are not in the name of the actual owner, consult the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute W-9" for additional guidance on which number to report. If the surrendering stockholder has not been issued a TIN and has applied for a number or intends to apply for a number in the near future, such stockholder should check the box in Part 3 of the Substitute Form W-9, sign and date the Substitute Form W-9 and sign and date the Certificate of Awaiting Taxpayer Identification Number, which appears in a separate box below the Substitute Form W-9. If the box in Part 3 of the Substitute Form W-9 is checked and the Paying Agent is not provided with a TIN by the time of payment, the Paying Agent will withhold a portion of all payments of the purchase price until a TIN is provided to the Paying Agent. If the Paying Agent is provided with an incorrect TIN in connection with such payments, the stockholder may be subject to a \$50 penalty imposed by the IRS.

NOTE: FAILURE TO COMPLETE AND RETURN SUBSTITUTE FORM W-9 MAY RESULT IN BACKUP WITHHOLDING OF 28% OF ANY REPORTABLE PAYMENTS MADE TO YOU PURSUANT TO THE MERGER. PLEASE REVIEW THE ENCLOSED SUBSTITUTE FORM W-9 AND INSTRUCTIONS CONTAINED IN THIS LETTER OF TRANSMITTAL FOR ADDITIONAL DETAILS.

PAYEES ARE URGED TO CONSULT THEIR TAX ADVISORS REGARDING BACKUP WITHHOLDING.

8. *Requests for Assistance or Additional Copies.* Requests for assistance or additional copies of the Notice or this Letter of Transmittal may be obtained from the Paying Agent at its address or telephone number set forth on the front cover of this Letter of Transmittal.

9. *Lost, Destroyed or Stolen Certificate(s).* If any Certificate(s) have been lost, destroyed or stolen, the stockholder should promptly notify the Paying Agent and request instructions as to the procedures for surrendering the Certificate(s). This Letter of Transmittal and related documents cannot be processed unless the procedures regarding lost, destroyed or stolen Certificate(s) have been complied with.

| PAYER'S NAME: American Stock Transfer & Trust Company, LLC | | |
|--|---|--|
| SUBSTITUTE FORM W-9 Department of the Treasury Internal Revenue Service Payer's Request for Taxpayer Identification Number ("TIN") | Part 1 — PLEASE PROVIDE YOUR TIN IN THE BOX AT RIGHT AND CERTIFY BY SIGNING AND DATING BELOW. | Social Security Number or Employer Identification Number |
| | CHECK APPROPRIATE BOX: <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other | Part 3 — Awaiting TIN <input type="checkbox"/> Part 4 — Exempt <input type="checkbox"/> |
| Please fill in your name and address below. Name Address (Number and Street) City, State and Zip Code | Part 2 — Certification — Under penalties of perjury, I certify that: (1) The number shown on this form is my correct Taxpayer Identification Number (or I am waiting for a number to be issued to me); (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (the "IRS") that I am subject to backup withholding as a result of a failure to report all interest or dividends or (c) the IRS has notified me that I am no longer subject to backup withholding; and (3) I am a U.S. Person (including a U.S. resident alien). Certification Instructions — You must cross out Item (2) above if you have been notified by the IRS | |
| Signature _____ | | Date _____ |

NOTE: FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN BACKUP WITHHOLDING OF A PORTION OF ANY PAYMENTS MADE TO YOU PURSUANT TO THE MERGER. PLEASE REVIEW THE ENCLOSED GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 FOR ADDITIONAL DETAILS.

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU CHECKED THE BOX IN PART 3 OF SUBSTITUTE FORM W-9.

| CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER | |
|---|------------|
| <p>I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (1) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office, or (2) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number by the time of payment, a portion of all reportable payments made to me will be withheld, but that such amounts will be refunded to me if I then provide a Taxpayer Identification Number within sixty (60) days.</p> | |
| Signature _____ | Date _____ |

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9**

GUIDELINES FOR DETERMINING THE PROPER IDENTIFICATION NUMBER TO GIVE THE PAYER. — Social Security numbers have nine digits separated by two hyphens: i.e., 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help determine the number to give the payer.

WHAT NAME AND NUMBER TO GIVE THE PAYER

| For this type of account: | Give name and SSN of: | For this type of account: | Give name and EIN of: |
|---|---|---|------------------------------|
| 1. Individual | The individual | 8. Corporate or LLC electing corporate status on Form 8832 | The corporation |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account(1) | 9. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor(2) | 10. Partnership or multi-member LLC | The partnership |
| 4. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee(1) | 11. A broker or registered nominee | The broker or nominee |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner(1) | 12. Account with the Department of Agriculture in the name of a public entity (such as state or local government, school district, or prison) that receives agricultural program payments | The public entity |
| 5. Sole proprietorship or single-owner LLC | The owner(3) | | |
| 6. Sole proprietorship or single-owner LLC | The owner(3) | | |
| 7. A valid trust, estate, or pension trust | Legal entity(4) | | |

- List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
- Circle the minor's name and furnish the minor's SSN.
- You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.
- List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

NOTE. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9

OBTAINING A NUMBER

If you don't have a taxpayer identification number or you don't know your number, obtain Form SS-5, Application for a Social Security Number Card, or Form SS-4, Application for Employer Identification Number, at the local office of the Social Security Administration or the Internal Revenue Service and apply for a number.

PAYEES EXEMPT FROM BACKUP WITHHOLDING

Payees specifically exempt from backup withholding on ALL payments include the following:

- A corporation.
- A financial institution.
- An organization exempt from tax under section 501(a), or an individual retirement plan or a custodial account under Section 403(b)(7).
- The United States or any agency or instrumentality thereof.
- A State, the District of Columbia, a possession of the United States, or any subdivision or instrumentality thereof.
- A foreign government, a political subdivision of a foreign government, or any agency or instrumentality thereof.
- An international organization or any agency, or instrumentality thereof.
- A registered dealer in securities or commodities registered in the U.S. or a possession of the U.S.
- A real estate investment trust.
- A common trust fund operated by a bank under section 584(a).
- An exempt charitable remainder trust, or a non-exempt trust described in section 4947(a)(1).
- An entity registered at all times under the Investment Company Act of 1940.
- A foreign central bank of issue.
- A futures commission merchant registered with the Commodity Futures Trading Commission.
- A middleman known in the investment community as a nominee or listed in the most recent publication of the American Society of Corporate Secretaries, Inc. Nominee List.

Payments of dividends and patronage dividends not generally subject to backup withholding include the following:

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the U.S. and which have at least one nonresident partner.
- Payments of patronage dividends where the amount received is not paid in money.
- Payments made by certain foreign organizations.

Payments of interest not generally subject to backup withholding include the following:

- Payments of interest on obligations issued by individuals. Note: You may be subject to backup withholding if this interest is \$600 or more and is paid in the course of the payer's trade or business and you have not provided your correct taxpayer identification number to the payer.
- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to non-resident aliens.

- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage interest paid to an individual.

Exempt payees described above should file Form W-9 to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" ON THE FACE OF THE FORM, AND RETURN IT TO THE PAYER. IF THE PAYMENTS ARE INTEREST, DIVIDENDS, OR PATRONAGE DIVIDENDS, ALSO SIGN AND DATE THE FORM.

Certain payments, other than interest, dividends, and patronage dividends, that are not subject to information reporting, are also not subject to backup withholding. For details, see the regulations under sections 6041, 6041A(a), 6045, and 6050A.

PRIVACY ACT NOTICE — Section 6109 requires most recipients of dividend, interest, or other payments to give taxpayer identification numbers to payers who must report the payments to IRS. IRS uses the numbers for identification purposes. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold a portion of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

PENALTIES

(1) PENALTY FOR FAILURE TO FURNISH TAXPAYER IDENTIFICATION NUMBER — If you fail to furnish your taxpayer identification number to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

(2) CIVIL PENALTY FOR FALSE INFORMATION WITH RESPECT TO WITHHOLDING — If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.

(3) CRIMINAL PENALTY FOR FALSIFYING INFORMATION — Falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE INTERNAL REVENUE SERVICE.

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The Paying Agent for the Merger is:



By Mail:

American Stock Transfer &
Trust Company, LLC
Operations Center
Attn: Reorganization Department
P.O. Box 2042
New York, New York 10272-2042

By Facsimile Transmission:

(718) 234 - 5001

By Hand or Courier:

American Stock Transfer &
Trust Company, LLC
Operations Center
Attn: Reorganization Department
6201 15th Avenue
Brooklyn, New York 11219

For assistance call (877) 248 - 6417 or (718) 921 - 8317

Questions or requests for assistance or additional copies of the Notice, this Letter of Transmittal and other related documents may be directed to the Information Agent at the address and telephone numbers set forth below. Stockholders may also contact their broker, dealer, commercial bank or trust company for assistance concerning the merger.

The Information Agent for the Merger is:

Innisfree

M&A Incorporated

501 Madison Avenue, 20th floor
New York, New York 10022

Stockholders may call toll free (888) 750-5834
Banks and Brokers may call collect (212) 750-5833