

LETTER OF TRANSMITTAL
For Certificates formerly representing Common Stock of
ETRIALS WORLDWIDE, INC.

Pursuant to the Agreement and Plan of Merger among
MERGE HEALTHCARE INCORPORATED,
MERGE ACQUISITION CORP.
and
ETRIALS WORLDWIDE, INC.

Exchange Agent for the Merger:



By Mail:

By Hand or Overnight Courier:

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

American Stock Transfer & Trust Company LLC
 Attn: Reorganization Department
 59 Maiden Lane
 Concourse Level
 New York, NY 10038

This Letter of Transmittal is being sent in connection with the merger of Merge Acquisition Corp., a wholly owned subsidiary of Merge Healthcare Incorporated, with and into etrials Worldwide, Inc. This Letter of Transmittal should be promptly (a) completed and signed in the space provided below and on the space provided on the W-9, Substitute Form W-8BEN or other appropriate IRS Form W-8 included in this Letter of Transmittal and (b) mailed or delivered with your certificate(s) (“**Certificate(s)**”) formerly representing shares of common stock, par value \$0.0001 per share, of etrials Worldwide, Inc. (“**Common Stock**”) to American Stock Transfer & Trust Company, as exchange agent (“**Exchange Agent**”). **Please read the accompanying instructions carefully.**

DESCRIPTION OF SHARES OF COMMON STOCK TENDERED		
Names(s) and Address(es) of Registered Holder(s) (Please Fill in, if blank)	Share Certificate(s) and Shares(s) Tendered (Please attach additional signed list, if necessary)	
	Common Stock Share Certificate Number(s)(1)	Total Number of Shares of Common Stock Represented by Share Certificate(s)(1)
	Total Shares	
(1) Need not be completed by shareholders who deliver Shares by book-entry transfer (“Book-Entry Shareholders”). <input type="checkbox"/> Check here if Share Certificates have been lost or mutilated.		

**PLEASE READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS
CAREFULLY**

Ladies and Gentlemen:

In accordance with the Agreement and Plan of Merger (the “**Merger Agreement**”) dated May 30, 2009, by and among Merge Healthcare Incorporated (“**Merge Healthcare**”), Merge Acquisition Corp. (“**Merger Sub**”), and etrials Worldwide, Inc. (the “**Company**”), providing for the merger of Merger Sub with and into the Company (the “**Merger**”), with the Company becoming a wholly-owned subsidiary of Merge Healthcare, the undersigned, the registered holder(s) of the stock certificates (the “**Certificate(s)**”) formerly representing shares of Common Stock of the Company hereby surrenders such Certificate(s) to you, as the Exchange Agent, in exchange for shares of Merge Healthcare common stock and cash in an amount determined in accordance with the terms of the Merger Agreement (the “**Consideration**”) and payable in the manner set forth in the Merger Agreement. Unless otherwise defined in this Letter of Transmittal, all defined terms contained in this Letter of Transmittal will have the meanings set forth in the Merger Agreement.

Effective upon the consummation of the transactions contemplated by the Merger Agreement, except for any rights expressly set forth in the Merger Agreement, including, but not limited to, the right to receive the undersigned’s Consideration with respect to the undersigned’s Common Stock of the Company, the undersigned hereby acknowledges that the undersigned is not aware of any claims of the undersigned against the Company or liabilities or obligations of the Company to the undersigned arising under any investor agreements of the Company or in connection with the issuance of any securities by the Company to its stockholders, or otherwise as a result of the undersigned having been a stockholder of the Company.

The undersigned acknowledges and agrees that it received notice as of its appraisal rights as required by Section 262 of the Delaware General Corporation Law (“**DGCL**”). By signing and delivering this Letter of Transmittal and surrendering the Certificate(s) herewith delivered to the Exchange Agent, the undersigned hereby waives any and all rights of appraisal and any dissenters’ rights to which the undersigned may have been entitled pursuant to Section 262 of the DGCL with respect to the transactions contemplated by the Merger Agreement.

The Exchange

The undersigned understands that the surrender of Certificate(s) will not be deemed to have been in acceptable form until receipt by the Exchange Agent of this Letter of Transmittal properly completed and signed, together with all required documents, in form satisfactory to Merge Healthcare acting reasonably (which may delegate power to make such determination in whole or in part to the Exchange Agent). All questions as to the documents, validity, form, eligibility and acceptance for payment of any Certificate(s) surrendered pursuant to any of the procedures described in this Letter of Transmittal will be determined by Merge Healthcare, acting reasonably (which may delegate power to make such determination in whole or in part to the Exchange Agent), and such determination will be final and binding. Delivery of Certificate(s) will be effected, and risk of loss and title to Certificate(s) will pass, only upon proper delivery to the Exchange Agent.

The undersigned hereby irrevocably constitutes the Exchange Agent, or its designee or appointee, as the undersigned’s true and lawful attorney-in-fact with respect to the Certificate(s) surrendered herewith, to deliver such Certificates(s) together with all accompanying evidences of authority, against receipt therefore (as the undersigned’s agent) of the undersigned’s Consideration with respect to the undersigned’s Common Stock of the Company as provided in the Merger Agreement and this Letter of Transmittal. This power is irrevocable and coupled with an interest, and shall not be affected by the undersigned’s death, incapacity, illness, dissolution or other inability to act.

The undersigned represents that (a) the undersigned is or are the sole record and beneficial owner of the Certificate(s) surrendered herewith and identified in the box on the cover page of this Letter of Transmittal, (b) the undersigned has or have good title to the shares of capital stock of the Company represented by such Certificates, (c) the undersigned has or have the full right, power, legal capacity and authority to execute this Letter of Transmittal and sell, assign, transfer and surrender such Certificate(s), free and clear of all liens, claims and encumbrances and not subject to any adverse claim or any limitation or restriction on the sale, transfer or delivery of the Certificate(s), and

(d) no consent, approval or notice of or to any third party is required to sell, assign, transfer or surrender such Certificate(s).

The undersigned shall, upon request, execute and deliver any additional documents deemed appropriate or necessary by Merge Healthcare or the Exchange Agent (in each case, acting reasonably) in connection with the surrender of the Certificate(s). All authority conferred or agreed to be conferred in this Letter of Transmittal shall not be affected by, and shall survive, the death or incapacity of the undersigned and any obligation of the undersigned will be binding upon the successors, assigns, heirs, executors, administrators and legal representatives of the undersigned and shall not be affected by, and shall survive, the death or incapacity of the undersigned.

INSTRUCTIONS

1. **Guarantee of Signatures.** No signature on this Letter of Transmittal is required to be guaranteed if (a) this Letter of Transmittal is signed by the registered holder(s) of the Certificate(s) transmitted herewith and such holder(s) has (have) not completed the instruction entitled "Special Payment Instructions" and/or "Special Delivery Instructions" on this Letter of Transmittal or (b) such Certificate(s) and/or Option Agreement(s) are transmitted for the account of a financial institution (including most banks, savings and loan associations and brokerage houses) that is a participant in the Securities Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program, or the Stock Exchange Medallion Program (each of the foregoing constituting an "**Eligible Institution**"). **IN ALL OTHER CASES, ALL SIGNATURES ON THIS LETTER OF TRANSMITTAL MUST BE GUARANTEED BY AN ELIGIBLE INSTITUTION. SEE INSTRUCTION 4.**

2. **Delivery of Letter of Transmittal and Certificates.** Certificate(s) surrendered, as well as a properly completed and duly executed Letter of Transmittal, any signature guarantees, if necessary, and any other documents required by this Letter of Transmittal, must be delivered to the Exchange Agent at its address set forth on the cover of this Letter of Transmittal. Please do not send the Certificate(s) directly to the Company or Merge Healthcare. If any of the Certificate(s) of the undersigned have been lost, stolen, mutilated or destroyed, then please indicate this on the face of this Letter of Transmittal, or contact the Exchange Agent at 877-248-6417 (within the U.S.) or 718-921-8317 (outside the U.S.) and the Exchange Agent will send an Affidavit of Lost Certificate. The Exchange Agent will forward you additional documentation that you must complete in order to effectively surrender lost, stolen, mutilated or destroyed Certificate(s). All questions as to the documents, validity, form, eligibility and acceptance for payment of any Certificate(s) surrendered pursuant to any of the procedures described in this Letter of Transmittal will be determined by Merge Healthcare acting reasonably (which may delegate power to make such determination in whole or in part to the Exchange Agent), and such determination will be final and binding. Merge Healthcare (which may delegate power in whole or in part to the Exchange Agent) also reserves the absolute right to waive any defect or irregularity in the surrender of any Certificate or delivery of any Letter of Transmittal, and its interpretations of other terms and conditions of the Merger Agreement and this Letter of Transmittal (including these instructions) with respect to such irregularities or defects will be final and binding. Delivery of Certificate(s) will be effected, and risk of loss and title to Certificate(s) will pass, only upon proper delivery to the Exchange Agent. No alternative, conditional, irregular or contingent surrender of Certificate(s) or this Letter of Transmittal will be accepted. **Delivery of documents to an address other than the address set forth on the cover of this Letter of Transmittal does not constitute delivery to the Exchange Agent.** The surrender of Certificate(s) will be deemed made only when this Letter of Transmittal and any other documents are actually received by the Exchange Agent.

You are encouraged to return this Letter of Transmittal and the other required documentation as soon as possible and in no event later than January 20, 2010. After that date, the Exchange Agent will return any Consideration to Merge Healthcare, and you will need to look to Merge Healthcare for payment of your Consideration.

The method of delivery of Certificate(s) and the other required documents is at the option and risk of the tendering holder. If sent by mail, then registered mail with return receipt requested is recommended.

3. **Inadequate Space.** If there is inadequate space to complete any box or to sign this Letter of Transmittal, the information or signatures required to be provided must be set forth on additional sheets substantially in the form of the corresponding portion of this Letter of Transmittal and attached to this Letter of Transmittal.

4. **Signature on Letter of Transmittal, Stock Powers and Endorsements.**

(a) If this Letter of Transmittal is signed by the registered holder(s) of the Certificate(s) surrendered hereby without any correction or change in the name of the registered holder(s), the signature(s) must correspond exactly with the name(s) as written on the face of the Certificate(s), without any change whatsoever. In the event the name of the registered holder(s) needs to be corrected or has changed (by marriage or otherwise), attach an additional sheet setting forth the change (see Instruction 3).

(b) If any Certificate surrendered hereby is held of record by two or more joint holders, all such holders must sign this Letter of Transmittal.

(c) If any Certificate or Option Agreement surrendered hereby is registered in different names on several Certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of Certificates.

(d) If this Letter of Transmittal is signed by the registered holder(s) of the Certificate(s) listed and transmitted hereby, no endorsements of Certificate(s) or separate stock powers are required.

(e) If this Letter of Transmittal is signed by a person(s) other than the registered holder(s) of the Certificate(s) listed, the Certificate(s) must be endorsed or accompanied by appropriate stock powers, in either case signed exactly as the name of the registered holder(s) appears on the Certificate(s). Signatures on such Certificate(s) or stock powers must be guaranteed. See Instruction 1.

(f) If this Letter of Transmittal or any Certificate or stock power is signed by a person(s) other than the registered holder(s) of the Certificate(s) listed and the signer(s) is acting in the capacity of trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or any other person(s) acting in a fiduciary or representative capacity, such person(s) must so indicate when signing, and must submit proper evidence satisfactory to the Exchange Agent of authority to act.

5. **Payment and Special Payment and Delivery Instructions.**

(a) The undersigned understands that delivery of a check or wire transfer representing the cash portion of the Consideration will be made within ten (10) business days after the receipt by the Exchange Agent of Certificate(s) and this Letter of Transmittal and any other necessary documents completed in acceptable form. The undersigned understands that the amount of any check or wire transfer representing the cash portion of the Consideration will be reduced by any applicable withholding taxes. No interest shall accrue on any cash payments to be delivered hereunder.

(b) If a check is to be issued in the name(s) of person(s) other than the signer(s) of this Letter of Transmittal or if a check is to be sent to someone other than the signer of this Letter of Transmittal or to an address other than that shown above, then the appropriate boxes on this Letter of Transmittal should be completed.

6. **Requests for Assistance and Additional Copies.** Request for assistance may be directed to the Exchange Agent, 1-877-248-6417 (within the U.S.) or 718-921-8317 (outside the U.S.), Monday-Friday 9:00 a.m. – 5:00 p.m. New York City time. Additional copies of this Letter of Transmittal and the Certification of Taxpayer Identification Number on Substitute Form W-9 may be obtained from the Exchange Agent at the addresses and telephone number set forth herein.

7. **Form W-9.** Each tendering holder who is a U.S. person is required to provide the Exchange Agent with a correct taxpayer identification number (“**TIN**”), generally the holder’s social security or federal employer identification number, on a Form W-9, which is provided below. You must cross out item (2) in the certification box on the Form W-9 if you are subject to backup withholding. Failure to provide the information on the form may subject the tendering holder to 28% federal income tax withholding on the payments made to the holder or other payee with respect to their Certificates or Option Agreements. The box in Part 3 of the form may be checked if the tendering holder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. If the box

in Part 3 is checked and the Exchange Agent is not provided with a TIN within sixty (60) days, then the Exchange Agent will withhold 28% of all payments of the Closing Payment until a TIN is provided to the Exchange Agent.

IRS Form W-8. Each tendering holder who is not a U.S. person is required to provide the Exchange Agent with the appropriate IRS Form W-8, accurately filled in. Failure to provide the appropriate IRS Form W-8, accurately filled in, may subject the tendering holder to 28% U.S. federal income tax withholding on the payments made to the holder or other payee with respect to their Certificates or Option Agreements. A Form W-8 BEN can be obtained from the Exchange Agent or at the link below. Please note that there are additional Form W-8's if the W-8BEN does not apply to your particular situation. The additional forms can be accessed at the following IRS links:

- <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
- <http://www.irs.gov/pub/irs-pdf/fw8eci.pdf>
- <http://www.irs.gov/pub/irs-pdf/fw8imy.pdf>
- <http://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

8. **Indication of Certificate Numbers and Numbers of Old Shares.** This Letter of Transmittal should indicate the certificate numbers of the Certificate(s) surrendered hereby and the number of shares represented by each such Certificate.

9. **Miscellaneous.** The Exchange Agent anticipates that it will provide notification of any defects in the deposit and surrender of any Certificate(s), but neither Merge Healthcare nor the Exchange Agent shall incur any liability for failure to give such notice.

10. **Stock Transfer Taxes.** In the event that any transfer or other taxes become payable by reason of the issuance of a check in any name other than that of the record holder such transferee or assignee must pay such tax to Merge Healthcare or must establish to the satisfaction of Merge Healthcare that such tax has been paid or is not applicable.

SPECIAL PAYMENT INSTRUCTIONS (See Instructions 1, 4 and 5)	SPECIAL DELIVERY INSTRUCTIONS (See Instructions 1, 4 and 5)
<p>To be completed ONLY if the check for the Closing Payment is to be issued in the name of someone other than the undersigned, or payment by wire transfer is requested.</p> <p>Issue check to:</p> <p>Name: _____ (Please print)</p> <p>Address: _____</p> <p>(Zip Code) _____</p> <p>(Taxpayer Identification or Social Security No.) _____</p> <p style="text-align: center;">*** OR ***</p> <p>Wire money to:</p> <p>Account Name: _____ (Please print)</p> <p>Account Number: _____</p> <p>Bank Name and ABA Number: _____</p> <p>(Taxpayer Identification or Social Security No.) _____</p>	<p>To be completed ONLY if the check for the Closing Payment is to be sent to someone other than the undersigned, or to the undersigned at an address other than that below.</p> <p>Mail check to:</p> <p>Name: _____ (Please print)</p> <p>Address: _____</p> <p>(Zip Code) _____</p> <p>(Taxpayer Identification or Social Security No.) _____</p>

ALL STOCKHOLDERS MUST SIGN HERE
(Also complete Form W-9)

The undersigned acknowledges that the undersigned has thoroughly read this Letter of Transmittal and agrees to be bound by the terms and conditions set forth herein and in the accompanying materials.

The check or wire transfer representing the cash portion of the Consideration will be issued only in the name of the person(s) submitting this Letter of Transmittal and will be mailed to the address shown in the box on page one entitled "Name and Address of Registered Owner" unless the Special Payment Instructions or Special Delivery Instructions are completed.

Signature(s) of Registered Holder(s) or Agent

Dated: _____

(Must be signed by registered holder(s) exactly as name(s) on stock certificate(s) or on a security position listing or by person(s) authorized to become registered holder(s) by certificates and documents transmitted herewith. If signature is by an officer of a corporation, attorney-in-fact, executor, administrator, trustee, guardian or other person(s) acting in a fiduciary or representative capacity, then please set forth full title and see Instruction 4.)

Name(s): _____
(Please print)

Capacity (Full Title): _____

Address: _____ (ZIP Code) _____

Area Code and Tel. No.: _____

Tax Identification or Social Security No.: _____

Wire money to:

Account Name: _____
(Please print)

Account Number: _____

Bank Name and ABA Number: _____

GUARANTEE OF SIGNATURE(S)
(If Required-See Instructions 1 and 4)

Authorized Signature: _____

Name(s): _____
(Please print)

Name of Firm: _____

Address: _____ (ZIP Code) _____

Area Code and Tel. No.: _____ Dated: _____

Request for Taxpayer Identification Number and Certification

Give form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ----- <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

Part II 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), and
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 (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. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, 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.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its Instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the 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.) Also see *Special rules for partnerships* on page 1.

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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

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

<http://www.irs.gov/pub/irs-pdf/iw9.pdf>

PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY

IMPORTANT TAX INFORMATION

Under United States federal income tax laws, a holder who receives cash payments pursuant to the Merger is required to provide the Exchange Agent (as payer) with such holder's correct TIN on the Form W-9 below (or otherwise establish a basis for exemption from backup withholding) and certify under penalty of perjury that such TIN is correct and that such holder is not subject to backup withholding. If such holder is an individual, the TIN is his or her social security number. If the Exchange Agent is not provided with the correct TIN, a \$50 penalty may be imposed by the Internal Revenue Service, and the payment of any cash pursuant to the Merger may be subject to backup withholding.

Certain holders (including, among others, all corporations and foreign individuals and entities) are not subject to these backup withholding and reporting requirements. Exempt holders should indicate their exempt status on Form W-9. In order for a foreign individual to qualify as an exempt recipient, such individual must submit a Form W-8 BEN, signed under penalties of perjury, attesting to such individual's exempt status. A Form W-8 BEN can be obtained from the Exchange Agent or at the link below. Please note that there are additional Form W-8's if the W-8BEN does not apply to your particular situation. The additional forms can be accessed at the following IRS links:

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf>

<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf>

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

If backup withholding applies, the Exchange Agent is required to withhold at a rate not to exceed 28% of any payments made to the holder or other payee. 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 provided that the required information is given to the IRS. If withholding results in an overpayment of taxes, a refund may be obtained from the Internal Revenue Service.

Purpose of Form W-9

To prevent backup withholding on payments made with respect to Certificate(s), the holder is required to notify the Exchange Agent of such holder's correct TIN by completing the form above, certifying that (1) the TIN provided on the Form W-9 is correct (or that such holder is awaiting a TIN), (2) such holder is not subject to backup withholding because (a) such holder is exempt from backup withholding, (b) such holder has not been notified by the Internal Revenue Service that he is subject to backup withholding as a result of a failure to report all interest or dividends or (c) the Internal Revenue Service has notified such holder that such holder is no longer subject to backup withholding and (3) such holder is a U.S. person (including a U.S. resident alien).

What Number to Give the Exchange Agent

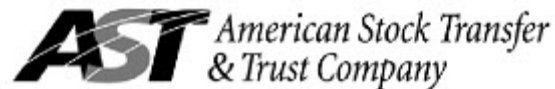
The holder is required to give the Exchange Agent the TIN (i.e., social security number or employer identification number) of the holder of the Certificate(s) tendered hereby. If the Certificate(s) are held in more than one name or are not held in the name of the actual owner, consult the instructions following the Form W-9 for additional guidance on which number to report.

Certificate of Awaiting Taxpayer Identification Number

I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) 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 (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number within sixty (60) days, 28% of all reportable payments made to me thereafter will be withheld until I provide a taxpayer identification number.

Signature: _____ Date: _____

All inquiries regarding this form should be made directly to:



American Stock Transfer & Trust Company LLC

By Telephone: From within the U.S., Canada or Puerto Rico:

(877) 248-6417 (Toll Free)

From outside the U.S.:

(718) 921-8317

All inquiries regarding the Merger should be made directly to:

Merge Healthcare Incorporated

Attention: Ann Mayberry-French, General Counsel

6737 West Washington Street

Suite 2250

Milwaukee, WI 53214-5650

(414) 977-4000