

LETTER OF TRANSMITTAL
To Surrender Shares of Common Stock
of
DYNCORP

THIS LETTER OF TRANSMITTAL, PROPERLY COMPLETED, SIGNED AND ACCOMPANIED BY ALL OTHER REQUIRED DOCUMENTS, SHOULD BE RETURNED TO MELLON INVESTOR SERVICES LLC (THE "EXCHANGE AGENT") IN THE ACCOMPANYING ENVELOPE. IF THIS INSTRUMENT INDICATES THAT YOU HOLD STOCK CERTIFICATE(S) REPRESENTING SHARES OF DYNCORP COMMON STOCK, YOU MUST INCLUDE THOSE CERTIFICATE(S) IN THE ACCOMPANYING ENVELOPE.

DELIVERY OF THIS INSTRUMENT TO AN ADDRESS OTHER THAN THOSE SET FORTH BELOW WILL NOT CONSTITUTE VALID DELIVERY. YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE APPROPRIATE SPACE PROVIDED THEREFOR, WITH SIGNATURE GUARANTEED WHERE REQUIRED, AND COMPLETE THE SUBSTITUTE FORM W-9.

MELLON INVESTOR SERVICES LLC

<p><i>By Mail:</i> PO Box 3300 South Hackensack, NJ 07606 Attn: Reorganization Department</p>	<p><i>By Hand Delivery:</i> 120 Broadway 13 Floor New York, NY 10271 Attn: Reorganization Department</p>	<p><i>By Overnight Delivery:</i> 85 Challenger Road Mail Stop-Reorg Ridgefield Park, NJ 07660 Attn: Reorganization Department</p>
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SCHEDULE OF OWNERSHIP OF SECURITIES SURRENDERED

DESCRIPTION OF UNCERTIFICATED SHARES SURRENDERED

(If Blank, 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	Number of Shares of DynCorp Common Stock Represented on Stock Ledger
TOTAL	
UNCERTIFICATED SHARES ☞	

DESCRIPTION OF CERTIFICATED SHARES SURRENDERED

(If Blank, 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 Number(s)	Number of Shares of DynCorp Common Stock Represented by Certificate(s)
TOTAL		
CERTIFICATED SHARES ☞		

TOTAL SHARES SURRENDERED ☞

**THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL
SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS
COMPLETED.**

**YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE
APPROPRIATE SPACE BELOW.**

Ladies and Gentlemen:

Pursuant to the Amended and Restated Agreement and Plan of Merger, dated as of February 7, 2003 (the "Merger Agreement"), by and among DynCorp, a Delaware corporation ("DynCorp"), Computer Sciences Corporation, a Nevada corporation ("CSC"), and Garden Acquisition LLC, a Delaware limited liability company and wholly-owned subsidiary of CSC ("Merger Sub"), the undersigned hereby surrenders to you as Exchange Agent, in exchange for the "Merger Consideration" provided pursuant to the Merger Agreement, each of the following:

- all of the undersigned's right, title and interest in and to the uncertificated shares of DynCorp common stock, \$0.10 par value (the "Common Stock"), described above in the Schedule of Ownership of Securities Surrendered (the "Uncertificated Shares"); and
- the certificate(s) representing shares of DynCorp Common Stock (the "Certificate(s)"), if any, that are described above in the Schedule of Ownership of Securities Surrendered and included herewith (the "Certificated Shares" and, together with the Uncertificated Shares, the "Securities").

Subject to, and effective upon, payment for the Securities surrendered herewith, in accordance with the terms and subject to the conditions of the Merger Agreement and this Letter of Transmittal, the undersigned hereby assigns and transfers to the Exchange Agent, all right, title and interest in and to all of the Securities that are being surrendered hereby including, without limitation, all benefits and rights that may inure to holders of the Securities surrendered. The undersigned agrees that the surrender of the Securities shall be irrevocable but shall not be effective before March 7, 2003 (the effective time of the merger (the "Merger") of DynCorp with and into Merger Sub, with DynCorp surviving the Merger (the "Effective Date")).

The undersigned hereby represents and warrants that the undersigned was the registered holder of the Securities on the Effective Date, and is as of the date hereof the registered holder of the Securities surrendered hereby, with good title to such Securities and the full power and authority to surrender, sell, assign and transfer such Securities and to waive any benefits and rights that may inure to holders of the Securities surrendered, free and clear of all liens, restrictions, charges, security interests, voting agreements, encumbrances and commitments of any kind, and free of any adverse claims whatsoever. The undersigned hereby agrees to, upon request, execute and deliver any additional documents reasonably deemed by CSC or DynCorp to be necessary or desirable to complete the surrender and exchange of such Securities. The undersigned hereby irrevocably appoints the Exchange Agent as the undersigned's true and lawful agent and attorney-in-fact with respect to such Securities with the full power of substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to effect the exchange of the Securities pursuant to the Merger. All authority conferred or agreed to be conferred in this Letter of Transmittal shall 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.

The undersigned further represents and warrants that the Schedule of Ownership of Securities Surrendered above correctly and completely sets forth the Securities held by the undersigned being surrendered hereunder.

The undersigned acknowledges receipt of the Merger Agreement and that the undersigned is fully aware of the contents of the Merger Agreement. The undersigned understands that, subject to the terms and conditions of this Letter of Transmittal and of the Merger Agreement, the undersigned is entitled to receive, for each Security validly delivered to the Exchange Agent: (a) \$15.00 in cash; and (b) 1.394 shares of CSC common stock (the "Merger Consideration"). The undersigned understands that CSC will pay to each former stockholder of DynCorp who otherwise would be entitled to receive a fractional share of CSC common stock an amount in cash in lieu of any fractional share.

The undersigned understands that the undersigned will not receive any Merger Consideration until receipt by the Exchange Agent at one of the addresses set forth above of this Letter of Transmittal, or a facsimile hereof, duly completed and manually signed, together with all accompanying evidences of authority and with such documents as the Exchange Agent or CSC may require (including, without limitation, in the case of Certificated Shares, the Certificate(s) representing shares of DynCorp common stock owned by the undersigned).

Unless otherwise indicated herein under "Special Payment Instructions," please issue the Merger Consideration in the name(s) of the registered holder(s) appearing under "Schedule of Ownership of Securities Surrendered." Similarly, unless otherwise indicated under "Special Delivery Instructions," please mail the Merger Consideration to the address(es) of the registered holder(s) appearing under the "Schedule of Ownership of Securities Surrendered." In the event that both the "Special Payment Instructions" and the "Special Delivery Instructions" are completed, please issue the Merger Consideration in the name(s) of, and deliver the Merger Consideration to, the person(s) so indicated.

The representations, warranties and covenants of the undersigned set forth herein shall survive the Merger and the payment of the Merger Consideration to the undersigned or as directed by the undersigned. The undersigned agrees to indemnify and hold harmless DynCorp and CSC for any breach of the representations, warranties or covenants of the undersigned set forth herein.

The undersigned recognizes that the Merger is subject to various conditions and that CSC, DynCorp and/or the Exchange Agent may not be required to accept the surrender of any of the Securities surrendered hereby.

* * * *

SIGNATURE(S)

THIS LETTER OF TRANSMITTAL OR A MANUALLY SIGNED FACSIMILE THEREOF (TOGETHER WITH CERTIFICATES (IF ANY) FOR THE SURRENDERED SHARES, AND ALL OTHER REQUIRED DOCUMENTS) MUST BE RECEIVED BY MELLON INVESTOR SERVICES, WHICH WILL ACCEPT THE DOCUMENTS ON BEHALF OF CSC, BEFORE PAYMENT FOR YOUR SECURITIES CAN BE MADE.

SIGN HERE





(Signature of Owner(s))

(Must be signed by registered holder(s) exactly as name(s) appear(s) on the "Schedule of Ownership of Securities Surrendered—*Description of Uncertificated Shares Surrendered*" (for Uncertificated Shares) or on the stock certificate(s) or by person(s) authorized to become registered holder(s) of certificates as evidenced by endorsement or stock powers transmitted herewith (for Certificated Shares). If signed by an attorney, trustee, executor, administrator, guardian, officer or other person acting in a fiduciary or representative capacity, the capacity of the person should be indicated.) (See Instruction 4.)

Date _____

Name(s): _____
(Please Print)

Capacity (Full Title): _____

Address: _____

Area Code and
Telephone Number: _____

IMPORTANT: PLEASE ALSO COMPLETE SUBSTITUTE FORM W-9 BELOW (OR THE APPLICABLE FORM W-8 ENCLOSED WITH THIS LETTER OF TRANSMITTAL).

INSTRUCTIONS

A former stockholder of DynCorp will not receive the Merger Consideration (i.e., cash, CSC shares and/or a check for cash in lieu of fractional shares) in exchange for his or her Securities until this Letter of Transmittal and, if applicable, the Certificate(s) held by such stockholder, are received by the Exchange Agent at one of the addresses set forth in Instruction 2, *Requirement of Surrender*, below, together with such documents as the Exchange Agent may require, and until the same are processed for exchange by the Exchange Agent. No interest will accrue on any amounts due to a former DynCorp stockholder in connection with the Merger or this exchange.

1. *Medallion Guarantee of Signatures*. No medallion guarantee on this Letter of Transmittal is required if this Letter of Transmittal is signed by the registered holder of the Securities surrendered herewith (unless such holder has completed either the box entitled "Special Payment Instructions" or the box entitled "Special Delivery Instructions" on the Letter of Transmittal), or, (ii) if Securities are surrendered for the account of an eligible guarantor institution such as a commercial bank, trust company, securities broker/dealer, credit union, or savings association participating in a Medallion Program approved by the Securities Transfer Association, Inc. (each of the foregoing being an "Eligible Institution"). In all other cases, all signatures on the Letter of Transmittal must be guaranteed by an Eligible Institution.

2. *Requirement of Surrender*.

(a) *Uncertificated Shares*. Please note that most stockholders of DynCorp do not hold Certificates representing shares of DynCorp Common Stock, but instead hold Uncertificated Shares, which means that their holdings of DynCorp Common Stock are reflected on the stock ledger of DynCorp even though no physical Certificate for such shares have been issued to such holder. If you do not hold Certificates representing shares of DynCorp Common Stock, and instead are surrendering Uncertificated Shares held in book entry form on DynCorp's stock ledger (please see the Schedule of Ownership of Securities Surrendered above to determine whether you are surrendering Certificated Shares, Uncertificated Shares, or both), then, to validly surrender your Uncertificated Shares, a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile thereof), with any other required documents, must be received by the Exchange Agent, which will accept the documents on behalf of CSC, at one of the following addresses:

MELLON INVESTOR SERVICES LLC

By Mail:

PO Box 3300
South Hackensack, NJ 07606
Attn: Reorganization Department

By Hand Delivery:

120 Broadway
13 Floor
New York, NY 10271
Attn: Reorganization Department

By Overnight Delivery:

85 Challenger Road
Mail Stop-Reorg
Ridgefield Park, NJ 07660
Attn: Reorganization Department

(b) *Certificated Shares*. If you hold Certificates representing shares of DynCorp Common Stock, to validly surrender those Certificates, a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile thereof), with any other required documents, and the Certificates surrendered, must be received by the Exchange Agent at its address set forth above, which will accept the documents on behalf of CSC.

THE METHOD OF DELIVERY OF THIS LETTER OF TRANSMITTAL, CERTIFICATES (IF ANY), AND ANY OTHER REQUIRED DOCUMENTS, IS AT THE OPTION AND SOLE RISK OF THE SURRENDERING SECURITYHOLDER AND THE DELIVERY WILL BE DEEMED MADE ONLY WHEN ACTUALLY RECEIVED BY THE EXCHANGE AGENT, WHICH WILL ACCEPT THE DOCUMENTS ON BEHALF OF CSC. IF DELIVERY IS BY MAIL, REGISTERED MAIL WITH RETURN RECEIPT REQUESTED, PROPERLY INSURED, IS RECOMMENDED.

All questions as to validity, form and eligibility of any surrender of any Security hereunder will be determined by CSC (which may delegate power in whole or in part to the Exchange Agent) and such determination shall be final and binding for all purposes. CSC reserves the right to waive any irregularities or defects in the surrender of any Securities. A surrender will not be deemed to have been made until all irregularities have been cured or waived.

3. *Inadequate Space.* If the space provided herein under “Schedule of Ownership of Securities Surrendered” is inadequate, the information required in that schedule (e.g., in the case of shares of Common Stock represented by Certificate(s), the Certificate number(s) and the number and class of shares represented thereby) should be listed on a separate signed schedule and attached hereto.

4. *Signatures on Letter of Transmittal, Stock Powers and Endorsements.* If this Letter of Transmittal is signed by the registered holder(s) of the Securities surrendered hereby, the signature(s) must, in the case of Uncertificated Shares, correspond exactly with the name(s) as recorded on the Schedule of Ownership of Securities Surrendered—*Description of Uncertificated Shares Surrendered* and, in the case of Certificated Shares, correspond exactly as written on the face of the Certificate(s), in either case, without alteration, enlargement or any change whatsoever.

If the Securities surrendered hereby are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.

If any surrendered Securities are registered in different names on several Letters of Transmittal or on several different Certificates, as the case may be, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations. If you need additional Letters of Transmittal, please contact the Exchange Agent at (800) 777-3674.

When this Letter of Transmittal is signed by the registered owner(s) of the Securities listed and surrendered herewith, no endorsements of the Securities or separate stock powers are required.

If this Letter of Transmittal is signed by a person other than the registered owner of the Securities listed, such Securities must be endorsed or accompanied by appropriate stock power(s), in either case signed by the registered owner or owners or a person with full authority to sign on behalf of the registered owner. Signatures on such Securities or stock power(s) must be guaranteed by an Eligible Institution. See Instruction 1.

If this Letter of Transmittal or any Securities or stock powers are signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or others acting in a fiduciary or representative capacity, such persons must so indicate when signing, must give his or her full title in such capacity, and evidence satisfactory to the Exchange Agent of his or her authority to so act must be submitted. The Exchange Agent will not exchange any Securities until all instructions herein are complied with.

5. *Stock Transfer Taxes.* Except as set forth in this Instruction 5, CSC will pay or cause to be paid any transfer taxes with respect to the surrender of Securities to it or its order. If, however, payment of the Merger Consideration is to made to any person other than the registered holder(s), or if surrendered Securities are registered in the name of any person other than the person(s) signing this Letter of Transmittal, the amount of any transfer taxes (whether imposed on the registered holder(s) or such person) payable on account of the transfer to such person will be deducted from the Merger Consideration unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted to CSC.

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 (IF ANY).

6. *Substitute Form W-9.* Each surrendering stockholder is required to provide the Exchange Agent with such holder's correct Taxpayer Identification Number ("TIN") on the Substitute Form W-9, and to certify whether the stockholder is subject to backup withholding. Failure to provide such information on the form may subject the surrendering stockholder to Federal income tax withholding at a rate of 30% on payments made to such surrendering stockholder with respect to the shares. If such holder is an individual, the TIN is his or her social security number. A holder must cross out item (2) in Part 2 of the Substitute Form W-9 if such holder is subject to backup withholding. The box in Part 3 of the form should be checked if the surrendering 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, the surrendering holder must also complete the Certificate of Awaiting Taxpayer Identification Number below in order to avoid backup withholding. If you have checked the box in Part 3 and do not provide the Exchange Agent with a properly certified TIN within 60 days, the Exchange Agent will withhold 30% on reportable payments made thereafter until a properly certified TIN is received by the Exchange Agent. During the 60-day period the Exchange Agent will withhold 30% on any reportable dividend payments made prior to the time a properly certified TIN is provided to the Exchange Agent. However, such amounts will be refunded to

such surrendering holder if a TIN is provided to the Exchange Agent within 60 days.

7. *Special Payment and Delivery Instructions.* If a check for the cash component of the Merger Consideration and/or for cash in lieu of fractional shares is to be issued in the name of a person other than the signer of this Letter of Transmittal, and/or if a CSC certificate is to be issued to a person other than the signer of this Letter of Transmittal, the box entitled Special Payment Instructions must be completed. Additionally, if a check for the cash component of the Merger Consideration and/or for cash in lieu of fractional shares is to be sent to a person other than the person(s) signing this Letter of Transmittal or to an address other than that shown in this Letter of Transmittal, and/or if a CSC certificate is to be sent to a person other than the person(s) signing this Letter of Transmittal or to an address other than that shown in this Letter of Transmittal, the box entitled Special Delivery Instructions must be completed.

8. *Information and Additional Copies.* Information and additional copies of this Letter of Transmittal may be obtained from the Exchange Agent by calling the Exchange Agent toll-free at (800) 777-3674.

9. *Lost or Destroyed Certificates.* If any Certificate(s) representing shares of DynCorp Common Stock has been lost or destroyed, the holder thereof should promptly notify CSC, at the address listed below, concerning the procedures for obtaining replacement certificates for such shares, arranging for indemnification or any other matter that requires handling by CSC:

**Computer Sciences Corporation
2100 East Grand Avenue
El Segundo, California 90245
Telephone: (310) 615 -0311
Attn: Shareholder Services**

What Number to Give the Exchange Agent

The holder of Securities is required to give the Exchange Agent his or her TIN (e.g., Social Security number or Employer Identification Number). If the Securities are held in more than one name or are held not in the name of the actual owner, consult the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for additional guidance on which number to report.

PAYER'S NAME: Mellon Investor Services LLC

<p>SUBSTITUTE</p> <p>Form W-9</p> <p>Department of the Treasury</p> <p>Internal Revenue Service</p> <p>Payer's Request for Taxpayer Identification Number (TIN)</p>	<p>Part 1 - PLEASE PROVIDE YOUR TIN IN THE BOX TO THE RIGHT AND CERTIFY BY SIGNING AND DATING BELOW.</p>	<p>_____</p> <p>Social Security or _____</p> <p>Employer Identification Number</p>
	<p>Part 2 - Certification - Under penalties of perjury, I certify that:</p> <p>(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 (i) I am exempt from backup withholding, (ii) I have not been notified by the Internal Revenue Service ("IRS") that I am subject to backup withholding as a result of failure to report all interest or dividends, or (iii) 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).</p>	
	<p>Certificate instructions - You must cross out item (2) in Part 2 above if you have been notified by the IRS that you are subject to backup withholding because of under-reporting interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding you receive another notification from the IRS stating that you are no longer subject to backup withholding, do not cross out item (2).</p> <p>Signature _____</p> <p>Name _____</p> <p>(Please Print)</p> <p>Date _____</p>	<p>Part 3</p> <p>Awaiting TIN <input type="checkbox"/></p>

NOTE: FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN BACKUP WITHHOLDING OF 30% OF ANY GROSS 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.

<p align="center">CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER</p> <p>I certify under penalty 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 by the time of payment, 30% of all reportable payments made to me thereafter will be withheld until I provide such a number.</p> <p>Signature _____ Date _____, 2003</p> <p>Name (please print) _____</p>

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

Guidelines for Determining the Proper Identification Number to Give the Exchange Agent.-- 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 Exchange Agent.

For this type of account:	Give the SOCIAL SECURITY number of --	For this type of account:	Give the SOCIAL SECURITY number of --
1. An individual's account	The individual	9. A valid trust, estate, or pension trust	The legal entity (Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.) (5)
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account (1)	10. Corporate account	The corporation
3. Husband and wife (joint account)	The actual owner of the account, or if joint funds, either person (1)	11. Religious, charitable or educational organization account	The organization
4. Custodian account of a minor (Uniform Gift to Minors Act)	The minor (2)	12. Partnership account held in the name of the business	The partnership
5. Adult and minor (joint account)	The adult or, if the minor is the only contributor, the minor (1)	13. Association, club, or other tax-exempt organization	The organization
6. Account in the name of guardian or committee for a designated ward, minor, or incompetent person	The ward, minor, or incompetent person (3)	14. A broker or registered nominee	The broker or nominee
7. a. A revocable savings trust account (in which grantor is also trustee)	The grantor trustee (1)	15. 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
b. Any "trust" account that is not a legal or valid trust under State law	The actual owner (1)		
8. Sole proprietorship account	The owner (4)		

- (1) List first and circle the name of the person whose number you furnish.
- (2) Circle the minor's name and furnish the minor's social security number.
- (3) Circle the ward's, minor's or incompetent person's name and furnish such person's social security number.
- (4) You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your Employer Identification Number or your Social Security Number.
- (5) List first and circle the name of the legal trust, estate, or pension trust.

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

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

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Obtaining a Number

If you don't have a taxpayer identification number or you do not know your number, obtain Form SS-5, Application for a Social Security Number Card (for resident individuals), Form SS-4, Application for Employer Identification Number (for businesses and all other entities), or Form W-7 for International Taxpayer Identification Number (for alien individuals required to file U.S. tax returns), at the local office of the Social Security Administration or the Internal Revenue Service and apply for a number.

To complete Substitute Form W-9 if you do not have a taxpayer identification number, write "Applied For" in the space for the taxpayer identification number in Part I, sign and date the Form, and give it to the requester. Generally, you will then have 60 days to obtain a taxpayer identification number and furnish it to the requester. If the requester does not receive your taxpayer identification number within 60 days, backup withholding, if applicable, will begin and will continue until you furnish your taxpayer identification number to the requester.

Payees Exempt from Backup Withholding

Unless otherwise noted herein, all references below to section numbers or to regulations are references to the Internal Revenue Code and the regulations promulgated thereunder.

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

1. A corporation.
2. A financial institution.
3. An organization exempt from tax under Section 501(a), or an individual retirement plan or a custodial account under Section 403(b)(7), if the account satisfies the requirements of Section 401(F)(2).
4. The United States or any agency or instrumentality thereof.
5. A State, the District of Columbia, a possession of the United States, or any political subdivision or instrumentality thereof.
6. A foreign government or a political subdivision thereof, or any agency or instrumentality thereof.
7. An international organization or any agency or instrumentality thereof.
8. A registered dealer in securities or commodities registered in the United States or a possession of the United States.
9. A real estate investment trust.
10. A common trust fund operated by a bank under Section 584(a).
11. An entity registered at all times during the tax year under the Investment Company Act of 1940.
12. A foreign central bank of issue.
13. A future commission merchant registered with the Commodities Futures Trading Commission.
14. A person registered under the Investment Advisors Act of 1940 who regularly acts as a broker.

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 United States 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 made to a nominee.

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 (i) this interest is \$600 or more, (ii) the interest is paid in the course of the Exchange Agent's trade or business, and (iii) you have not provided your correct taxpayer identification number to the Exchange Agent.
- Payments of tax-exempt interest (including exempt-interest dividends under Section 852).
- Payments described in Section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under Section 1451.
- Payments made by certain foreign organizations.
- Payments made to a nominee.

Exempt payees described above should file a Substitute Form W-9 to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE EXCHANGE AGENT. FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" ON THE FACE OF THE FORM, AND RETURN IT TO THE EXCHANGE AGENT.

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 Notices--Section 6109 requires most recipients of dividends, interest, or other payments to give taxpayer identification numbers to the Exchange Agent who must report the payments to the IRS. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The Exchange Agent must be given the numbers whether or not recipients are required to file tax returns. The Exchange Agent must generally withhold 30% of taxable interest, dividends, and certain other payments to a payee who does not furnish a taxpayer identification number to the Exchange Agent. 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 the Exchange Agent, 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 Statements 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**--If you falsify certifications or affirmations, you are subject to criminal penalties including fines and/or imprisonment.

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

