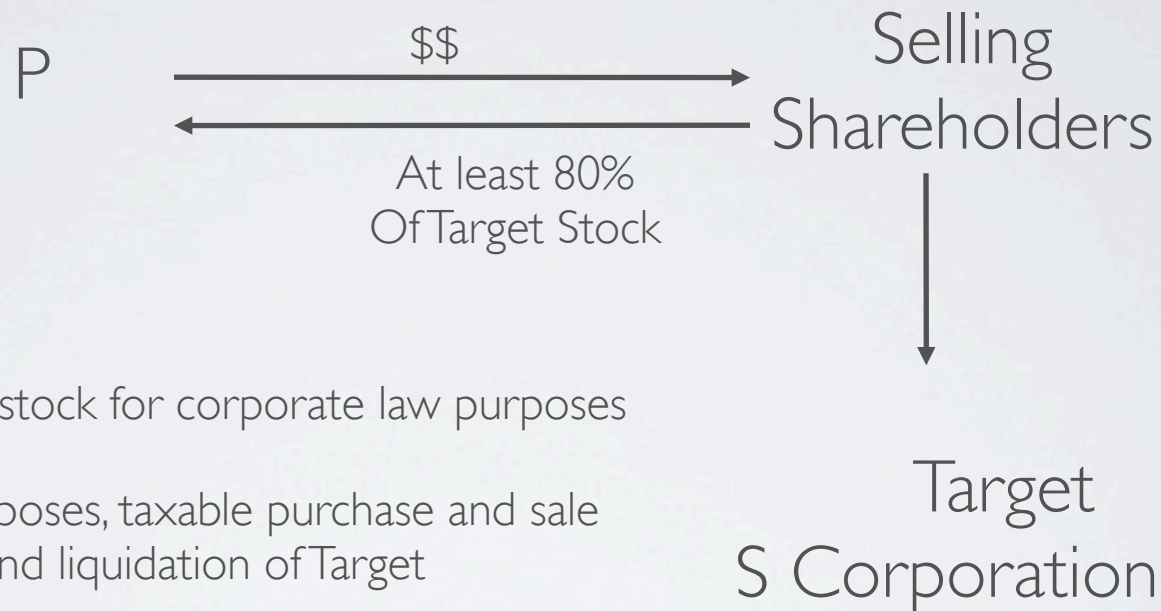


SECTION 338(H)(10) ELECTION



Purchase and sale of stock for corporate law purposes

For income tax purposes, taxable purchase and sale
of assets and liquidation of Target

338(h)(10) election: deemed sale occurs while Target
owned by selling shareholders

