

**DISCLOSURE AND NOTICE OF INTENT TO CONVERT
UNCLAIMED PROPERTY EXAMINATION INTO A REVIEW UNDER
THE SECRETARY OF STATE'S UNCLAIMED PROPERTY VOLUNTARY
DISCLOSURE AGREEMENT PROGRAM PURSUANT TO 12 Del. C. § 1172(b)**

COMES NOW _____,
its subsidiaries and related entities ("Holder"), acting by its duly authorized officer.

WHEREAS, on _____, the Holder received a Notice of Examination from the Delaware Department of Finance commencing a review of the Holder's books and records to determine the compliance of the Holder and its subsidiaries and related entities with the Delaware Abandoned and Unclaimed Property Law, Chapter 11 of Title 12 of the Delaware Code (the "Examination");

WHEREAS, the Examination has not been completed, and the Holder is coming forward in good faith to voluntarily comply with the Abandoned or Unclaimed Property Law;

WHEREAS, the State of Delaware (the "State") desires to induce the Holder's compliance with the Abandoned or Unclaimed Property Law;

WHEREAS, pursuant to 12 *Del. C.* §1172(b), Holder is eligible to convert the Examination into a review under the Secretary of State's Voluntary Disclosure Agreement Program (the "Program"), and must notify the State Escheator and Secretary of State of the Holder's intent to do so; and

WHEREAS, this form shall constitute the proper form for Holder to make the disclosure and notice of intent to convert the Examination pursuant to 12 *Del. C.* §1172(b).

NOW THEREFORE, in consideration of the mutual promises hereinafter set forth, the parties agree as follows:

The Holder shall complete a review of its books and records and file reports for all abandoned or unclaimed property related to the period that is 10 years prior to when property is presumed abandoned or unclaimed under this chapter from the calendar year in which the State Escheator provided the original notice of examination.

The Holder understands and agrees that the hold notice contained within the Notice of Examination issued to the Holder by the Delaware Department of Finance remains in effect. Holder will ensure that all records including, but not limited to bank statements, bank reconciliations, outstanding check lists, detail general ledgers, aged accounts receivable reports, and if applicable, information surrounding gift certificate/card issuances and redemptions, etc. will be retained, despite any record retention policies to the contrary, until the Voluntary Disclosure Agreement is completed and accepted by the Secretary of State.

The State agrees that, upon its satisfactory review and approval of the reports and materials submitted by the Holder, and upon payment of the abandoned property to the State or the establishment of a payment plan by the Holder that is accepted by the State, the Secretary of State will enter into its form Voluntary Disclosure Agreement with the Holder, granting the Holder the protections contemplated by that agreement.

The Holder agrees to enter into a Voluntary Disclosure Agreement with the Secretary of State, subject to the provisions of Section 1173 of Title 12 of the Delaware Code, and to either pay the abandoned or unclaimed property due to the State under the Abandoned and Unclaimed Property Law, or enter into a plan for its payment, no later than the two year anniversary of the effective date of this Agreement. If the Holder fails to enter into a Voluntary Disclosure Agreement and make payment or enter into a plan for payment within 30 days after the two years have expired, the Holder may be referred to the State Escheator for examination pursuant to Section 1171 of Title 12 of the Delaware Code. However, the Holder and Secretary of State shall work together in good faith to complete the Program as soon as practicable.

The Holder understands that time is of the essence and the Holder's delay in completing its review may result in either (i) removal of the Holder from the Program, or (ii) the imposition of interest on the abandoned property payable to the State, notwithstanding the parties' expectation that by the terms of the form Voluntary Disclosure Agreement to be executed after the Holder's review of its books and records that interest is to be waived. In the event of such delay, the Voluntary Disclosure Agreement will be amended to provide for the imposition of interest on all abandoned property payable to the State from the due date of the report(s).

Holder Signature and Information

Date: _____ By: _____

Name: (Print) _____

Title: (Print) _____

Name and title of designated Holder contact: _____

Holder Address: _____

Holder Telephone number: _____

Holder E-mail address: _____

Holder FEIN: _____

Holder Advocate contact information:

State Signature

ACCEPTED: Date _____

By: _____

The Honorable Jeffrey W. Bullock
Secretary of State
State of Delaware

ACCEPTED: Date _____

By: _____

David Gregor
State Escheator
Department of Finance
State of Delaware

Send via E-mail to SOS.VDA@state.de.us a PDF copy of this form, which has been executed by an officer of the Company.

Alternatively, Holders may send a copy of this form, which has been executed by an officer of the Company to:

Secretary of State, State of Delaware
ATTN: SOS VDA Program
Townsend Building, 1st Floor
401 Federal Street, Suite 3
Dover, DE 19901