

RESCISSION OFFER INSTRUCTIONS

The following procedure should be utilized for offers to repurchase securities in accordance with N.J.S.A. 49:3-71(g).

All required offering material should be prepared for each person to whom the offer will be made. Pursuant to N.J.S.A. 49:3-60, any offer of a security in New Jersey, including a rescission offer, must be registered or exempt under the New Jersey Uniform Securities Law (1997), or must be a Federal covered security for which any required filing is made.

An offer to repurchase the unregistered securities should be prepared and mailed to each person for whom the offer will be made. This offer may be made via the form letter on the following page.

The issuer should retain in its records all documentation necessary to prove compliance with N.J.S.A. 49:3-71(g).