Issuer Requirements for a Reverse Split

- Issuer is to complete the WST “reverse split” notification form (attached below), which can also be found on our website at www.wwstr.com. The completed form should be faxed to 201-820-2010.

- Issuer is to complete regulatory approval forms via FINRA & NASDAQ; effective 12-1-08 (updated as of 9-27-10). Please refer to the following link below to complete via PDF or see attached.


- Issuer is to obtain a new CUSIP number by contacting the Cusip Bureau directly at www.cusip.com or at 212-438-6500. (the new ticker symbol, where applicable will be provided by FINRA-NASDAQ upon approval of the corporate action)

- New company certificates are to be ordered at least 1-2 weeks in advance of the effective date. (Please contact WST at 201-820-2008 for more information and cost savings)

- Issuer to review, sign & fax Reverse Split Agreement/Fee Schedule back to WST.

- Issuer is to provide the following legal documentation in regards to the reverse split/reclassification of stock.
  * Board Resolution
  * Opinion of Counsel (WST can provide a sample)
  * Certificate of Amendment to the Certificate of Incorporation
  * Amended Articles of Incorporation filed with the State of Incorporation
  * Updated Issuer Appointment Documents (WST will provide)

Notes

- If applicable, where fractional shares are not rounded, the issuer is to wire the “cash-in-lieu” funds to WST, at least 3 business days prior to the effective date of the reverse split. Please contact us at 201-820-2008 for wiring instructions.

- If applicable, Beneficial/Street shareholders will not receive any exchange materials or notices on mandatory exchanges such as a reverse split. Conversions/Exchanges will take place automatically through DTC; therefore the new shares and/or cash will be in the beneficial owners account on or about the effective date.

- If applicable, all registered owners materials such as the new certificate proofs, LT’s (exchange forms), return envelope and shareholder letters must be reviewed and approved by the issuer and WST before printing takes place.

- WST can print most of the related materials and can provide samples.

- Please note WST will automatically convert ALL registered owners “Book-Entry” shares (where applicable) as well as any treasury or reserve accounts, unless otherwise instructed.
Reverse Split Notification Form

Dear Client:

Please complete this form and fax it to 201-820-2008. Write “TBD” if current info is not available.

Current Company Name: ____________________________________________

New Company Name; otherwise N/A: __________________________________

Name/Title of Officer: ____________________________________________  Today’s Date: ______________
(person authorized to sign this form)

Class of Stock & Par Value: _________________________________________
(common, preferred, etc.)

Effective Date: _________________ Rate: ________________

Current Cusip Number: _________________ New Cusip Number: _________________

Current Ticker Symbol: _________________ New Ticker Symbol: _________________

Fractional Shares Rounded Up or Down; otherwise N/A: _________________

Cash-in-Lieu Rate on Fractional Shares; otherwise N/A: _________________

Mail Date: _________________ Are Restrictive Legends to be Carried Over? Yes ____ No _____
(please specify in counsel’s opinion)

Enclosure(s): i.e. - LT/Exchange Form, Shareholder Letter, Q&A Guide, Return Envelope; otherwise N/A: (WST recommends the issuer sends at least a one page detailed letter to the shareholders)

________________________________________________________________________

Printer of exchange mailing materials: ____ WST _____ Other (____________________)

Printer’s Name/Contact/Number

Destroy Old Certificates: Yes ____ No _____ If “no”, please specify reason: ________________

Special Instructions: ___________________________________________________________________

_________________________________________________________________________________

*Please note WST will automatically convert ALL “Book-Entry” shares (where applicable) as well as any treasury or reserve accounts, unless otherwise instructed by the issuer.
Issuer Company-Related Action Notification Form

Completion of this form certifies to FINRA notification of a corporate action change request for the OTC issuer in compliance with FINRA Rule 6490 and SEA Rule 10b-17. All notifications are required to be received by FINRA no later than 10 calendar days prior to the effective date of the corporate action. Processing for the effective time in the marketplace is determined based upon the satisfactory review of and compliance with all information requested by FINRA. Please refer to the Required Documentation section for supplemental forms and documentation required to be submitted along with this notification form.

Company Information

Company Name: ________________________________

Company Address: ________________________________

Telephone: __________________ Facsimile: __________________ Website: __________________

Is or has Company been a SEC Reporting Issuer?   □ Yes, please provide SEC CIK or File Number: __________________   □ No

Country of Incorporation: ____________________

If US, State of Incorporation: ____________________

Date of Incorporation or Re-Incorporation: ____________________

Is Company in “Good Standing” in its State of Incorporation?   □ Yes   □ No, date when Company will become compliant: ____________________

Contact Information

Contact Name: ____________________

Title: ____________________

Name of Firm (if different from Company): ____________________

Address (if different from Company): ____________________

Telephone: __________________ Facsimile: __________________ Email: __________________

Affiliation with Company: ____________________

Company Officers & Directors

Name: ____________________ Title: ____________________ Date of Appointment: ____________________

Name: ____________________ Title: ____________________ Date of Appointment: ____________________

Name: ____________________ Title: ____________________ Date of Appointment: ____________________

Name: ____________________ Title: ____________________ Date of Appointment: ____________________

Are any of the Officers, Directors, or parties related to the company and/or company-related action the subject of pending, adjudicated or settled regulatory action or investigation by a regulatory body, or civil or criminal action related to fraud or regulatory body, or civil or criminal action related to fraud or securities laws violation?   □ Yes   □ No

Please provide a detailed explanation: ____________________
Security Information

Current Issue Symbol: __________________________
Current CUSIP: ____________________________
New CUSIP: (If applicable): _______________________

Security Class & Description: __________________________

Does issue trade on a foreign exchange?  □ Yes  □ No
Foreign Exchange: ____________________________
Foreign Issue Symbol: __________________________

Are you aware of any current trading or clearing restriction by any exchange, government agency, self-regulatory organization or clearing organization imposed on the company's shares?

□ Yes  Please specify: ____________________________
□ No

Transfer Agency Contact Information

Transfer Agency: ____________________________
Address: ____________________________

Agency Representative: ____________________________
Telephone: ____________________________  Facsimile: ____________________________
Email: ____________________________  Website: ____________________________

Date of Appointment: ____________________________  If date of appointment is within last six months, please provide Prior Transfer Agency information below:

Prior Transfer Agency: ____________________________
Prior Agency Address: ____________________________

Prior Agency Representative: ____________________________
Telephone: ____________________________  Facsimile: ____________________________
Email: ____________________________  Website: ____________________________

Is the Transfer Agency listed above the same Transfer Agency that will process this corporate action?

□ Yes
□ No, please provide the following information for the Transfer Agency that will process this action:

Transfer Agency: ____________________________
Address: ____________________________

Agency Representative: ____________________________
Telephone: ____________________________  Facsimile: ____________________________
Email: ____________________________  Website: ____________________________

Date of Appointment: ____________________________
**Transaction Options**

Please check all corporate actions that apply. Additionally please see Sections entitled "FINRA 6490 Fee Schedule" and "Required Documentation" at the end of the form for applicable fees and list of documents.

- **Forward Split**
  - Forward Stock Split Ratio: ____________________
  - Payable Upon Surrender
  - Mailed Directly to Shareholders
  - Record Date: ____________________
  - Payable Date: ____________________
  - Delivery Date of New Shares: ____________________
  - Total Shares Outstanding Prior to Forward Split: ____________________
  - As of Date: ____________________
  - Number of Additional Shares being Offered: ____________________
  - Total Shares Outstanding After Forward Split: ____________________
  - Method of Settling Fractional Shares: ____________________
  - Does Transfer Agency have certificates for distribution?  Yes  No  Percentage Available for Distribution: __________

- **Reverse Stock Split**
  - Reverse Stock Split Ratio: ____________________
  - Record Date: ____________________
  - Payable Date: ____________________
  - Delivery Date of New Shares: ____________________
  - Total Shares Outstanding Prior to Reverse Split: ____________________
  - As of Date: ____________________
  - Number of Shares being Cancelled: ____________________
  - Total Shares Outstanding After Reverse Split: ____________________
  - Method of Settling Fractional Shares: ____________________
  - Does Transfer Agency have certificates for distribution?  Yes  No  Percentage Available for Distribution: __________

- **Reverse Stock Split Followed by a Forward Stock Split with a Mandatory Cash Out**
  - Reverse Stock Split Ratio: ____________________
  - Forward Stock Split Ratio: ____________________
  - Record Date: ____________________
  - Payable Date: ____________________
  - Delivery Date of New Shares: ____________________
  - Total Shares Outstanding Prior to Reverse Split: ____________________
  - As of Date: ____________________
  - Number of Shares being Cancelled: ____________________
  - Total Shares Outstanding After Reverse Split: ____________________
  - Number of Additional Shares being Offered with Forward Split: ____________________
  - Total Shares Outstanding After Forward Split: ____________________
  - Method of Settling Fractional Shares: ____________________
  - Does Transfer Agency have certificates for distribution?  Yes  No  Percentage Available for Distribution: __________
### Spin-Off

Spin-Off Company Name:  
Record Date:  
Payment Date:  
Distribution Ratio:  
Per share valuation of Spin-Off Company (if any):  
Spin-Off shares are:  
- [ ] SEC Registered  
- [ ] Pending SEC Registration  
- [ ] Exempt from SEC Registration  
Spin-off shares will be allocated as:  
- [ ] Freely Tradable Shares Only  
- [ ] Restricted Shares Only  
- [ ] Freely Tradable & Restricted Shares  
Is there any action needed by shareholder to receive Spin-Off shares?  
- [ ] Yes, please specify:  
- [ ] No  
Are the Spin-Off shares being distributed in a security that is publicly traded?  
- [ ] Yes, please provide the following:  
  - Ticker Symbol:  
  - CUSIP:  
  - Exchange:  
- [ ] No

### Dividend/Distribution

Type of Dividend/Distribution:  
- [ ] Cash  
- [ ] Stock  
- [ ] Optional, please specify:  
  - [ ] Cash  
  - [ ] Stock  
  - [ ] Cash and/or Stock  
Record Date:  
Payment Date:  
Declaration Date:  
Dividend/Distribution Ratio:  
Election Date:  
Dividend/Distribution is (Please check one):  
- [ ] Monthly  
- [ ] Quarterly  
- [ ] Semi-Annual  
- [ ] Annual  
- [ ] Special  
- [ ] Other, explain below  

Explain any conditions, which must be met (for example, shareholder approval, government approval, SEC registration, etc.) for this distribution to become effective:  

Qualified as defined under the provisions of The Jobs and Growth Tax Relief Reconciliation Act of 2003:  
- [ ] Yes  
- [ ] No  
- [ ] Not Known

### Dividend Payable in Another Company’s Stock

Record Date:  
Payable Date:  
Distribution Ratio:  
Shares will be allocated as:  
- [ ] Freely Tradable Shares Only  
- [ ] Restricted Shares Only  
- [ ] Freely Tradable & Restricted Shares  
Are the shares being distributed in a security that is publicly traded?  
- [ ] Yes, please provide the following:  
  - Ticker Symbol:  
  - CUSIP:  
  - Exchange:  
- [ ] No  
Does Transfer Agency have certificates for distribution?  
- [ ] Yes  
- [ ] No
Merger/Acquisition

Anticipated effective date of merger: __________________________

Will there be any consideration to shareholders? □ Yes □ No
Cash Consideration: __________________________

Name of Company Merging with/Acquiring: __________________________

Is the Company you are Merging with/Acquiring a publicly traded company?

□ Yes, please provide the following: Ticker Symbol: __________ CUSIP: __________ Exchange: __________

□ No

Domicile Change

New Country of Incorporation: __________________________ If US, State of Incorporation: __________________________

Date of Incorporation: __________________________

Redemption

Redemption Date: __________________________ Has a Broker Protect Period been established? □ Yes □ No
Total Amount paid per share: __________________________ Amount paid as interest: __________________________ Amount paid as dividend: __________________________

Name Change

New Company Name: __________________________

Is name change the result of a merger, reverse merger or acquisition? □ Yes □ No
Date of Merger: __________________________

Legal Effective Date of Name Change: __________________________

Rights Offering

Declaration Date: __________________________ Record Date: __________________________ Distribution Date: __________________________

Expiration Date: __________________________ SEC Effective Date: __________________________ Subscription Price: __________________________

Are Rights Transferrable? □ Yes □ No

Is the offering a Poison Pill? □ Yes □ No

How many Rights are being distributed on a per share basis?

What does each Right entitle the holder to purchase?

Maximum number of underlying shares to be issued upon exercise of rights: __________________________
Bankruptcy

Date of Initial Bankruptcy Filing: ____________________  Court Established: ________________  Confirmation Date: ________________  Effective Date: ________________

Upon effectiveness of the Plan, shares are:

☐Cancelled with no distributions paid to shareholders
☐Cancelled with distribution paid to shareholders of record
☒ Payable Upon Surrender of Certificates
☐Record Date Event, please provide date: ____________________

☐Issued shares of new security
☐Receive right to purchase new stock

Will there be multiple distributions?  ☐Yes  ☐No

Liquidation

Rate per Share: ____________________  Payment Date: ____________________

How will the distribution be handled?  ☐Payable Upon Surrender of Certificates  ☐Record Date Event, please provide date: ____________________

Will there be multiple distributions?  ☐Yes  ☐No

What is the status of the transfer books?  ☐Open  ☐Closed  Date Closed: ____________________

☐Liquidation

☐ Other (please specify):

☐ Liquidation

☐ OTC Voluntary Symbol Request Change

All submissions of OTC Voluntary Symbol Requests must be accompanied by $500, non-refundable fee.

Preference #1: ____________________

Preference #2: ____________________

Preference #3: ____________________

*FINRA will make its best attempt to honor the requests above; however, granting of a symbol is subject to availability. FINRA can give no guarantee that any of the requests above will be granted.
**FINRA Rule 6490 Fee Schedule**

<table>
<thead>
<tr>
<th>SEA Rule 10b-17 Action</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timely SEA Rule 10b-17 Notification</td>
<td>$200</td>
</tr>
<tr>
<td>Notice Submitted at least 10 calendar days prior to corporate action date</td>
<td></td>
</tr>
<tr>
<td>Late SEA Rule 10b-17 Notification</td>
<td>$1,000</td>
</tr>
<tr>
<td>Notice Submitted at least 5 calendar days prior to corporate action date</td>
<td></td>
</tr>
<tr>
<td>Late SEA Rule 10b-17 Notification</td>
<td>$2,000</td>
</tr>
<tr>
<td>Notice Submitted at least 1 calendar day prior to corporate action date</td>
<td></td>
</tr>
<tr>
<td>Late SEA Rule 10b-17 Notification</td>
<td>$5,000</td>
</tr>
<tr>
<td>Notice Submitted on or after corporate action date</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Company-Related Action</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voluntary Symbol Request Change</td>
<td>$500</td>
</tr>
<tr>
<td>Initial Symbol Set Up</td>
<td>No Charge</td>
</tr>
<tr>
<td>Symbol Deletion</td>
<td>No Charge</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Appeals</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Action Determination Appeal Fee</td>
<td>$4,000</td>
</tr>
</tbody>
</table>

**Payment of Fee(s)**

Payment of FINRA Rule 6490 fees for Issuer Company-Related Actions are to be wired to:

- **Bank Name:** BNY Mellon
- **Bank Address:** Philadelphia, PA
- **ABA Number:** 031000037
- **Account Number:** 8-146-524
- **Bank Address:** Philadelphia, PA
- **RFB or OBI:** See below for derivation

**The RFB or OBI is composed as follows:**

OTC, the securities CUSIP, Current OTC Equity Symbol, and type of Company-Related Action - i.e., OTC123456789ABCDFS

**Company-Related Action Types**

- **SC** Symbol Change
- **RS** Reverse Split
- **FS** Forward Split
- **CD** Cash Dividend
- **SD** Stock Dividend
- **SO** Spin-Off
- **RF** Reverse Split followed by Forward Split
- **SO** Dividend Payable in Another Company's Stock
Required Documentation

The following documentation is required to be submitted for the identified Company-Related Actions:

Forward & Reverse Splits, Name Change, Merger/Acquisition, Domicile Change & Dividend Payable in Another Company Stock

- Executed and notarized copy of the Board of Directors Resolution authorizing the merger, or SEC filing equivalent, or notarized and executed officers' certificate

- Notarized and executed shareholder approval authorizing the distribution. (This may be submitted in the form of a notarized officer's certificate)

Forward Splits, Reverse Splits, Name Change, Merger/Acquisition & Domicile Change

- Letter providing a full corporate history beginning at the original date of incorporation including all corporate changes, but not limited to, changes of control, reverse mergers, names changes, share exchanges, purchase agreements, etc. that have occurred until present day.

- Documents filed with State of Incorporation including, but not limited to, Articles of Incorporation, Certificate of Merger, and Amendment to the Articles of Incorporation. If not required, please provide specific state law why the item is not required.

- Executed and Notarized documents, or SEC equivalent Form filing and date of filing, relating to corporate changes including, but not limited to, corporate confirmation of Shareholders Consent, Board of Director resolutions, resignation and/or appointment of corporate officers and directors, etc. For any documents not notarized, please provide a notarized Corporate Officer Certificate attesting to the authenticity of those documents. If not required, please provide specific state law why the item is not required.

- CUSIP confirmation from the CUSIP Service Bureau (212-438-6565 or www.cusip.com) indicating the current status of the cusip for the issue(s). Not required for Forward Splits Mailed Out Directly.

Forward Splits, Reverse Splits, Name Change, Spin-Off & Merger/Acquisition

- Transfer Agent Verification Form completed and submitted by current Transfer Agent. If date of appointment is within last six months, a letter from the previous Transfer Agent is required indicating status of book and records.

Forward Splits & Reverse Splits

- File stamped Articles of Merger

Reverse Splits & Merger/Acquisition

- Plan of Merger
- Articles of Merger

Merger/Acquisition

- An opinion letter from an attorney opining that the entity in question is the same corporate entity and the transaction is otherwise legal.

Bankruptcy

- Confirmed Plan of Reorganization

Liquidation

- Plan of Liquidation or Dissolution
- Stamped Articles of Dissolution filed with State of incorporation

Investor protection. Market integrity.
Issuer Transparency Caution:

Issuer acknowledges that by completing a forward stock split resulting in a per share price of less than $0.0001, the issuer's stock will not be quotable in most OTC quotation media (including the OTCBB). Issuer further acknowledges that by completing a forward stock split resulting in a per share price of less than $0.000001, trades in the issuer's stock will not be eligible for electronic trade reporting to the FINRA OTC reporting facility.

Authorization by Corporate Officer  *Required Field

[ ] ____________________________, hereby certify that the information disclosed in this request is accurate and true.

(print name)

SIGNATURE:* ________________________________  DATE:* ________________________________

Submission of Notification and Supporting Documentation

FINRA
Operations, 5th Floor
9509 Key West Avenue
Rockville, MD 20850
Telephone: 1.866.776.0800, Option 1
Fax: 202.689.3533
E-mail: OTCcorpactions@finra.org