Sarbanes-Oxley Act of 2002

On January 23, 2002, the United States 105th Congress passed H.R. 3763-32, the Sarbanes-Oxley Act of 2002. The act is designed: "To protect investors by improving the accuracy and reliability of corporate disclosures made pursuant to the securities law, and for other purposes."

Title III - Corporate Responsibility, proscribes each audit committee of a publicly held corporation with significant new responsibilities.

These responsibilities must be met on or before April 26, 2003.

Section 301, entitled *Publicly Held Audit Committees*, makes amendments to Section 10A of the Securities
Exchange Act of 1934 (15 U.S.C. 78F).

Each audit committee (of a publicly held corporation) shall establish procedures for—

- (A) the receipt, retention, and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters; and
- (B) the confidential, anonymous sub-mission by employees of the issue of concerns regarding questionable accounting and auditing matters.

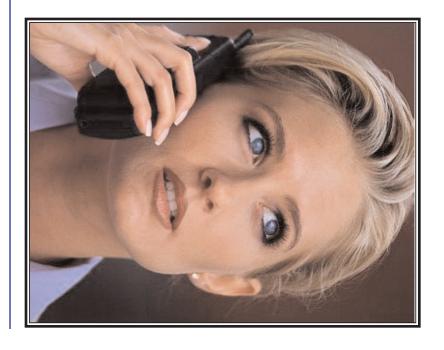


TellSafe, LLC 1817 Vaccaro Place Henderson, NV 89074-5220 1-800-475-4358 www.tellsafe.com



COMPLIANCETM with the Sarbanes-Oxley Act

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n response to the recent
accounting scandals involving publicly traded companies, Congress has passed the Sarbanes-Oxley Act of

The Act requires your employer to conform to stringent guidelines regarding financial auditing and reporting. The Act also requires your employer to provide a means for employees to anonymously report accounting improprieties to the Board of Director's Audit Committee.

By enlisting the services of TellSafe,

contact

your employer is enabling you to exercise your full rights under the law



How Do I Make an Anonymous Report?

It's simple and secure. Here are your options:

Visit us at <u>www.TellSafe.com</u>

Click on the "Anonymous Submissions" arrow. You will be able to enter a message of any length on our secure page. Other than identifying the recipient of the message, you will not be asked for any personal information. We do not store any information related to the message's origin.

2. Call us at 1-800-475-4358

Our trained operators will take your message over the telephone. Other than identifying the recipient of your message, you will not be asked for any personal information.

3. Write to us at:

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Be sure to place your message inside a blank separate envelope within the mailing envelope.