

PARTICIPANT DISTRIBUTION ELECTION FORM

DIRECT ROLLOVER OF ELIGIBLE ROLLOVER TO INDIVIDUAL RETIREMENT ACCOUNT

- I hereby elect to make a direct rollover of either:
- all of my eligible rollover distribution, or
 - a portion of my eligible rollover distribution in the amount of \$-----

from the _____ Plan (the "Old Plan") to the individual retirement account listed below (the "IRA"). To the extent that I do not elect a direct rollover of all of my eligible rollover distribution, the portion not transferred by direct rollover shall be paid directly to me. I understand that the amount paid directly to me shall be subject to mandatory withholding in the amount of 20 percent.

In making this election, I certify to the following:

1. I have established my individual retirement account ("IRA") with an authorized bank or other financial institution.
2. The IRA is, or is intended to be, an individual retirement account under section 408(a) of the Internal Revenue Code.
3. The IRA will accept the direct rollover for my benefit.
4. If so requested, I have provided a copy of a written statement evidencing the above items to the plan administrator of the Old Plan.

Therefore, I hereby direct the plan administrator of the Old Plan to make payment of my eligible rollover distribution to the following IRA.

Name of IRA:----- Trustee or Custodian:----- Address:--

Street City State Zip

Signed----- Date:-----

DIRECT ROLLOVER OF ELIGIBLE ROLLOVER DISTRIBUTION TO QUALIFIED PLAN

- I hereby elect to make a direct rollover of either:
- all of my eligible rollover distribution, or a portion of my eligible rollover distribution in the amount of \$-----
- from the _____ Plan (the "Old Plan") to the eligible retirement plan listed below (the "New Plan"). To the extent that I do not elect a direct rollover of all of my eligible rollover distribution, the portion not transferred by direct rollover shall be paid directly to me. I understand that the amount paid directly to me shall be subject to mandatory withholding in the amount of 20 percent.

In making this election, I certify to the following:

1. I am currently employed by the sponsor of the New Plan.
2. The New Plan is, or is intended to be, a qualified plan under section 401(a) of the Internal Revenue Code which accepts rollovers by its terms, or an annuity plan under section 403(a) of the Internal Revenue Code.
3. The New Plan will accept the direct rollover for my benefit.
4. If so requested, I have provided a copy of a written statement evidencing the above items to the plan administrator of the Old Plan.

Therefore, I hereby direct the plan administrator of the Old Plan to make payment of my eligible rollover distribution to the following eligible retirement plan.

Name of New Plan:----- Trustee or Custodian:-----
Address:-----
Street City State Zip

Signed----- Date:-----

DIRECT PAYMENT TO PARTICIPANT

I hereby elect to have my entire distribution from the _____ Plan paid directly to me, and I understand that 20% of my distribution will be withheld to pay Federal Withholding Tax.

Signed----- Date:-----