

SAMPLE ESPP NOTICE

TO: [Transferor of Section 423 stock (generally an employee)]
FROM: [Company Name]
RE: **Transfer of Stock Acquired Under an Employee
Stock Purchase Plan (as described in Section 423 of the Internal Revenue Code)**

Dear _____:

Pursuant to Section 6039(a)(2) of the Internal Revenue Code of 1986, as amended (the "Code"), the following information is being furnished to you with regard to your transfer during 2007 of stock acquired under the [Company Name] [plan title, *e.g.* 2006 Employee Stock Purchase Plan]:

1. Corporation whose stock was transferred:

Name:
Address:

2. Person who transferred stock originally acquired under an employee stock purchase plan ("transferor"):

Name:
Address:

Social Security Number:

3. Date stock originally acquired by you:

4. Number of shares to which title was transferred by you during 2007:

5. Type of Option under which the transferred shares were acquired:

The shares transferred were acquired by you under a purchase right that is an option described in Section 423(c) of the Code. As a result of your transfer described above, you are subject to taxation as described in Section 423(c) of the Code and therefore, may have to recognize income that is taxable as ordinary income.

Please keep this statement for income tax purposes.

Dated: _____

[Company Name]

By: _____