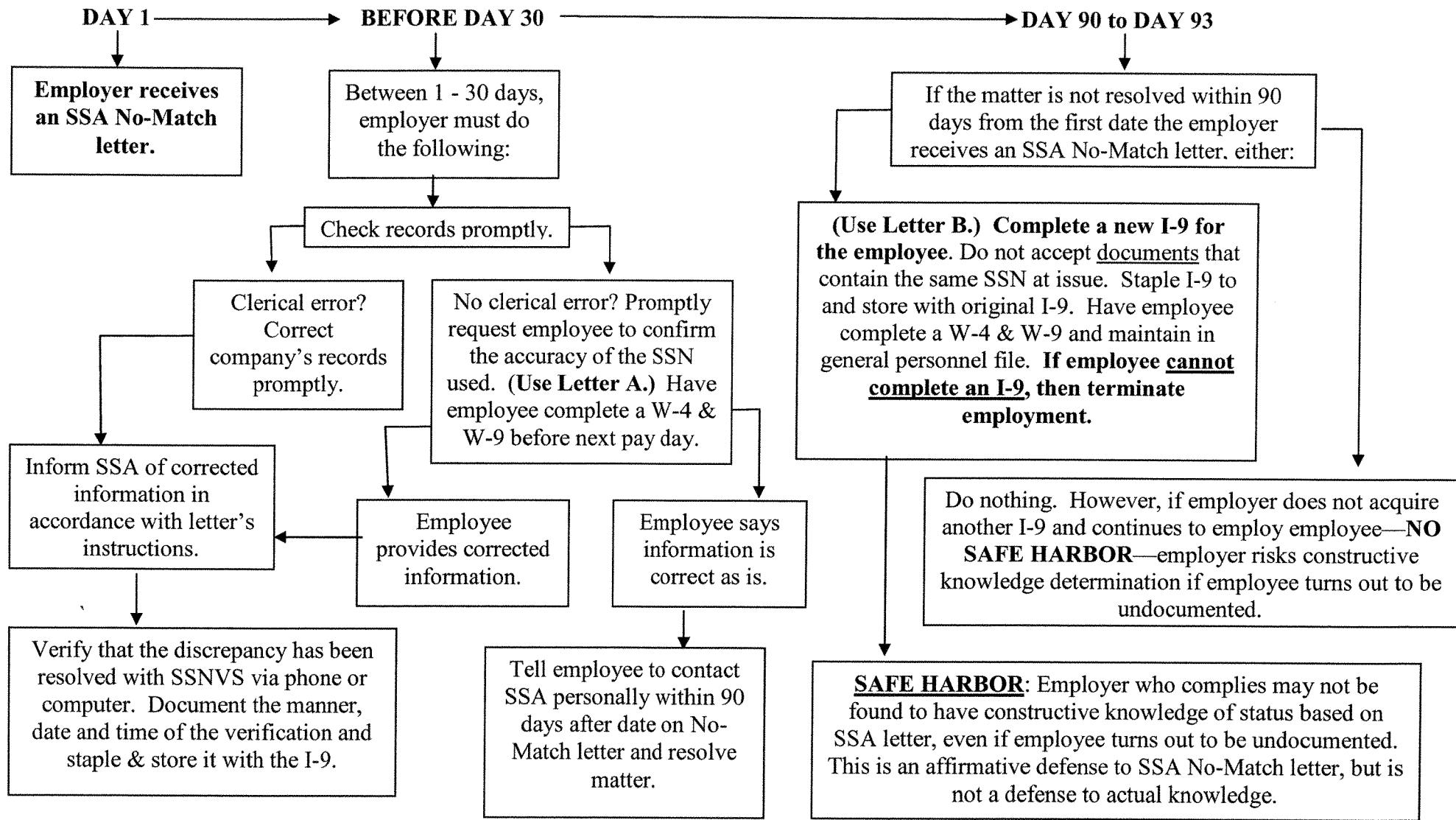


TIMELINE FOR COMPLIANCE WITH SAFE HARBOR PROVIDED IN DHS REGULATIONS REGARDING AN SSA NO-MATCH LETTER

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For more information on SSA, please go to www.ssa.gov/employer/ssnvadditional.htm or call them at (800) 772-6270.

LETTER A

Dear Employee:

The Company was informed on _____ by a letter from the Social Security Administration that your social security number on file with the Company may be in error. Please verify that the name and social security number on file in the Payroll Department exactly matches your name and social security number as they appear on your social security card to ensure that your social security earnings are properly allocated by the Social Security Administration. Please let the Payroll Department know whether the social security number and name you have been using at the Company is correct and matches your social security card.

If the social security number or name on file with the Payroll Department does not exactly match your social security card, please promptly inform the Company on the enclosed W-9 and W-4 forms. The Company will report the changes to the Social Security Administration and verify that the corrected information matches the Social Security Administration's files.

If the social security number or name on file with the Payroll Department is correct, you must take appropriate steps with the Social Security Administration to correct any previous mistakes or misallocations regarding social security earnings. It is your responsibility to correct any previous mistakes. You must contact the Social Security Administration within 90 days after the date listed above. If you are unable to resolve the issue with the Social Security Administration within 90 days, you will be required to complete another Form I-9 to verify that you are authorized to work in the United States.

In addition, we need all employees to complete a W-9 and W-4 Form. The attached W-9 Form requires that you list your social security number and sign the document verifying that you are using the correct social security number. The W-4 Form is an employee's withholding allowance certificate that determines how much federal withholding taxes will be deducted from an employee's paycheck. These documents will be placed in your personnel file. Please complete the attached W-9 and W-4 Form and submit it to Payroll by your next payday in the enclosed envelope. If you do not provide the enclosed forms, the Company is required to withhold taxes from your wages as if you were single and have 0 exemptions per 26 U.S.C. § 3402(f)(2)(A). An employee may be subject to a \$50 penalty imposed by the Internal Revenue Service under 26 U.S.C. § 6723 if the employee fails to furnish the correct social security number to the employer.

Thank you for your cooperation.

LETTER B

Dear Employee:

Three months ago we were informed by a letter from the Social Security Administration that your social security number on file with the Company may be in error. We provided you 90 days to resolve the matter with the Social Security Administration. You have not informed us that the no-match was resolved. Therefore, the Company is required to complete another I-9 for you before _____.

You must come to the office and see _____ before _____ to complete a Form I-9. For purposes of completing Section 2 of the I-9 form, you may choose which documents to provide from the enclosed list of acceptable documents, except:

1. You may not choose to show the Company a document, such as a social security card, that contains the social security number that the Company has on file that the Social Security Administration has said may be a mismatch. You may use any other document that does not contain a social security number on the document, for example a U.S. Passport or permanent resident alien card.¹
2. If you are using a document off List A, it must contain a photograph. If you are using one document from List B and one document from List C, the document from List B must contain a photograph.

If you are unable to provide the necessary documents to complete the Form I-9, your employment with the Company will be terminated. If you do not have proper authorization to work in the United States, your employment with the Company will be terminated.

In addition, we need you to complete a W-9 and W-4 Form. The attached W-9 Form requires that you list your social security number and sign the document verifying that you are using the correct social security number. The W-4 Form is an employee's withholding allowance certificate that determines how much federal withholding taxes will be deducted from an employee's paycheck. These documents will be placed in your personnel file. Please complete the attached W-9 and W-4 Form and submit it to the Company when you come to complete your I-9.

Thank you for your cooperation.

¹ The Immigration and Customs Enforcement recognizes that the social security number mismatch will continue to occur after the second Form I-9 is completed. Please continue to work with the Social Security Administration to resolve the mismatch on the social security number that the Company has on file for you.