

**PARTICIPANT'S ELECTION FOR DIRECT ROLLOVER
OF ELIGIBLE ROLLOVER DISTRIBUTION
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 _____ 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: _____

Participant's Signature

Date