

	Securities Act Forms					Exchange Act Forms			
	SB-2	S-2	S-3	S-4 ³	S-8	10-SB	8-K	10-QSB	10-KSB
(6) No exhibit required	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
(7) No exhibit required	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
(8) Opinion on tax matters	X	X	X	X	.....	.....	.....	.....	.....
(9) Voting trust agreement and amendments	X	.....	.....	X	.....	X	.....	.....	X
(10) Material contracts	X	X	.....	X	.....	X	.....	X	X
(11) Statement re: computation of per share earnings	X	X	.....	X	.....	X	.....	X	X
(12) No exhibit required	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
(13) Annual report to security holders for the last fiscal year, Form 10-Q or 10-QSB or quarterly report to security holders ¹	X	X	.....	X	.....	.....	.....	.....	X
(14) Code of ethics .....	.....	.....	.....	.....	.....	.....	.....	.....	X
(15) Letter on unaudited interim financial information	X	X	X	X	X	.....	.....	X	.....
(16) Letter on change in certifying accountant ⁴	X	X	.....	X	.....	X	X	.....	X
(17) Letter on director resignation .....	.....	.....	.....	.....	.....	.....	X	.....	.....
(18) Letter on change in accounting principles .....	.....	.....	.....	.....	.....	.....	.....	X	X
(19) Reports furnished to security holders .....	.....	.....	.....	.....	.....	.....	.....	X	.....
(20) Other documents or statements to security holders or any document incorporated by reference .....	.....	.....	.....	.....	.....	.....	.....	X	X
(21) Subsidiaries of the small business issuer	X	.....	.....	X	.....	X	.....	.....	X
(22) Published report regarding matters submitted to vote of security holders .....	.....	.....	.....	.....	.....	.....	.....	X	X
(23) Consents of experts and counsel	X	X	X	X	X	.....	X ²	X ²	X ²
(24) Power of attorney	X	X	X	X	X	X	X	X	X
(25) Statement of eligibility of trustee	X	X	X	X	.....	.....	.....	.....	.....
(26) Invitations for competitive bids .....	.....	X	X	X	X	.....	.....	.....	.....
(27) through (30) [Reserved] .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(31) Rule 13a-14(a)/15d-14(a) Certifications .....	.....	.....	.....	.....	.....	.....	.....	X	X
(32) Section 1350 Certifications ..	.....	.....	.....	.....	.....	.....	.....	X	X
(33) through (98) [Reserved] .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(99) Additional Exhibits	X	X	X	X	X	X	X	X	X

¹ Only if incorporated by reference into a prospectus and delivered to holders along with the prospectus as permitted by the registration statement; or in the case of a Form 10-KSB, where the annual report is incorporated by reference into the text of the Form 10-KSB.

² Where the opinion of the expert or counsel has been incorporated by reference into a previously filed Securities Act registration statement.

³ An issuer need not provide an exhibit if: (1) an election was made under Form S-4 to provide S-2 or S-3 disclosure; and (2) the form selected (S-2 or S-3) would not require the company to provide the exhibit.

⁴ If required under item 304 of Regulation S-B.

(b) *Description of exhibits.* * * *

(27) through (30) [Reserved]

(31) *Rule 13a-14(a)/15d-14(a)*

Certifications. The certifications required by Rule 13a-14(a) (17 CFR 240.13a-14(a)) or Rule 15d-14(a) (17 CFR 240.15d-14(a)) exactly as set forth below:

Certifications *

I, [identify the certifying individual], certify that:

1. I have reviewed this [specify report] of [identify registrant];

2. Based on my knowledge, this report does not contain any untrue statement

of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 and 15d-15) for the registrant and have:

(a) Designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Evaluated the effectiveness of the registrant's disclosure controls and