

EXHIBIT TABLE—Continued

	Securities act forms						Exchange act forms		
	SB-2	S-2	S-3	S-4 <sup>3</sup>	S-8	10-SB	8-K	10-QSB	10-KSB
(16) Letter on change in certifying accountant <sup>4</sup> .....	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 <sup>2</sup>	X <sup>2</sup>	X <sup>2</sup>
(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

<sup>1</sup> 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.

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

<sup>3</sup> 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.

<sup>4</sup> 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 small business issuer];

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 small business

issuer as of, and for, the periods presented in this report;

4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the small business issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements

for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or