

**EXHIBIT 2**  
Fuzzy Sets for Qualitative Factors Under SAB 99

	<b>Qualitative Factor</b>	<b>Not at All</b>	<b>Slightly</b>	<b>Moderately</b>	<b>Considerably</b>	<b>Completely</b>
<b>The extent to which the misstatement ...</b>	masks a change in earnings or other trends.					
	hides a failure to meet analysts' consensus expectations for the enterprise.					
	changes a loss into income or vice versa.					
	concerns a segment or other portion of the registrant's business that has been identified as playing a significant role in the registrant's operations or profitability.					
	affects the registrant's compliance with regulatory requirements.					
	affects the registrant's compliance with loan covenants or other contractual requirements.					
	has the effect of increasing management's compensation.					
	involves concealment of an unlawful transaction.					