

EXHIBIT
IRS Policy on Requesting Workpapers

Category	Definition	Policy for Requesting
Audit Workpapers	Created by or for the external auditor; documents procedures followed and testing performed during the financial statement audit	For listed transactions or similar transactions: request as a routine matter; in all other cases: request only in "unusual circumstances"
Tax Accrual Workpapers	Portion of the audit workpapers (whether prepared by the company or the external auditor) that contains detail on the tax reserve and contingency analysis	For listed transactions or similar transactions: request as a routine matter; in all other cases, request only in "unusual circumstances"
Tax Reconciliation Workpapers	Used in assembling financial data in order to prepare the company's tax return; includes book/tax reconciliations	Requested routinely at the start of an IRS audit