

EXHIBIT 2
Disclosure Requirements for Share-Based Payment Arrangements
in the Footnotes and MD&A of Annual and Quarterly Reports

Type of Disclosures	Footnotes	MD&A
General information about the share-based plans	X	X
Selection of a valuation model	X	X
Assumptions used in determining variables:		
■ Expected life	X	X
■ Volatility	X	X
■ Interest rate	X	X
■ Dividend	X	X
Forfeiture rate and true-up	*	X
Transition method		X
Pro forma information for periods prior to adoption of SFAS 123 (R)	X	
Unrecognized compensation expense and intrinsic value	X	
Stock option plan historical activity	X	
Income tax effects of share-based payment awards	X	X

* There is no footnote disclosure requirement under SFAS 123(R) and SAB 107 for information regarding the forfeiture reserve for share-based payment arrangements; however, some registrants include some forfeiture discussion in the footnotes to their financial statements.