

EXHIBIT 2
Factors to Consider When Assessing Options Backdating Risk

Factors that might heighten concern of options backdating include the following:

- High frequency of option grants or large number of shares in certain grants
- Grant dates that change from year to year in no discernible pattern
- Management compensation that is heavily weighted toward options
- High frequency of at-risk suspicious grant dates.

Mitigating factors that would tend to decrease concerns of options backdating at a company:

- Option grants issued at the same time each year
- Low frequency of at-risk grants
- Compensation geared more toward cash remuneration.