

NUTTER McCLENNEN & FISH LLP

TERMS OF ENGAGEMENT

We appreciate your decision to retain Nutter McClennen & Fish LLP as your legal counsel. The following summarizes our current fees, charges and billing practices.

Invoices for our legal fees and disbursements will normally be rendered on a monthly basis and are due and payable upon receipt. Any statement balance which remains unpaid for 30 days after the billing date is subject to a monthly finance charge of 1.5%.

The principal basis for computing our fees will normally be our standard hourly rates at the time the services are rendered. Our current hourly rates range from \$160 to \$180 for paralegals, \$220 to \$380 for associates, \$390 to \$400 for junior partners, and \$405 to \$575 for partners. These rates are subject to periodic revision, and revised rate information will be furnished upon request.

If requested by a client, we will furnish an estimate of the legal fees that may be incurred in connection with a particular matter. Given the many uncertainties that may arise in legal matters, these estimates are only our best projections and are not intended (unless otherwise stated by us in writing) to represent the maximum amount that will actually be charged in connection with any matter.

In addition, our invoices cover our cost for disbursements and non-legal services, including telephone, postage and delivery charges, reproduction, computer-aided research, travel and other charges incurred by the firm in connection with our services for you.

When we represent more than one person with respect to a matter, each person is normally responsible for all fees and charges billed on that matter, and the clients will allocate those fees and charges among themselves as they choose.

We specifically reserve the right, insofar as consistent with governing ethical rules, to terminate our representation of any client if payment is not received within 60 days of the date of our invoice. Of course, an attorney-client relationship is based upon mutual consent. Accordingly, either party may terminate the relationship at any time.

Treasury Regulations require clients engaging in certain types of transactions to disclose their participation in the transaction to the Internal Revenue Service. The Treasury Regulations may also require us to maintain certain lists with respect to these transactions. These lists must contain information about the parties involved and the federal tax and financial aspects of a transaction, including information that may otherwise be protected from disclosure under the attorney-client privilege. The Treasury Regulations also require us to make these lists available to the Internal Revenue Service upon its request. If we determine that a list must be maintained with respect to this engagement, we will do so, and we will request from you any information required to be included in the list. If the Internal

Revenue Service requests that we make the list available, we will do so only after providing you with an opportunity to assert any reasonable claim of attorney-client privilege with respect to the information contained in the list. If we represent you in connection with such a privilege claim, we will require a separate engagement.

It is our objective to provide as much billing information as the client requires, and to provide that information in a format that meets the client's needs. We invite our clients to discuss freely with us any questions that they have concerning our fees, charges or services rendered.

We have a policy to destroy client files at various times after the completion of matters. You will be notified in writing at least 30 days before the scheduled destruction date of any of your files and will then have the option to have the files shipped to you at no charge.

Revised January 2006