

# HOLLAND & KNIGHT LLP

## FORM 8-K DISCLOSURE CHART (EFFECTIVE AUGUST 23, 2004)

Item #	Item Caption	Key Disclosure Items
<b>NEW DISCLOSURE ITEMS</b>		
1.01	Entry into a Material Definitive Agreement	<ul style="list-style-type: none"> <li>- Date of entering agreement or amendment</li> <li>- Parties to agreement or amendment and disclosure of any material relationship between the parties</li> <li>- Material terms of the agreement or amendment</li> <li>- Disclosure of the agreement only if not made in the ordinary course of the company's business</li> </ul>
1.02	Termination of a Material Definitive Agreement	<ul style="list-style-type: none"> <li>- Date of termination of agreement</li> <li>- Parties to agreement and disclosure of any material relationship between the parties</li> <li>- Material terms of the agreement</li> <li>- Material circumstances surrounding the termination</li> <li>- Material early termination penalties incurred by the company</li> </ul>
2.03	Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant	<p>In the event the company becomes obligated under a material "direct financial obligation" the following disclosures must be made:</p> <ul style="list-style-type: none"> <li>- Date of becoming directly or contingently liable on a material direct financial obligation</li> <li>- Description of the other terms of the transaction, agreement or arrangement creating such material direct financial obligation</li> <li>- Amount of such material direct financial obligation, including terms of payment, and disclosure of material terms under which it may be increased or accelerated, if any, and the nature of any recourse provisions that the company may have against third parties</li> </ul> <p>In the event the company becomes directly or contingently liable for a material "off-balance sheet arrangement" the following disclosures must be made:</p> <ul style="list-style-type: none"> <li>- Disclosures similar to those for a material "direct financial obligation"</li> <li>- Disclosure of the maximum potential amount of undiscounted future payments that the company may be required to make</li> </ul>
2.04	Triggering Events that Accelerate or Increase a Direct Financial Obligation or an Obligation Under an Off-Balance Sheet Arrangement	<p>If an increase or acceleration of a "direct financial obligation" occurs and the consequences of such event are material to the company, disclosures must be made similar to those required by new Item 2.03 above.</p> <p>If a triggering event occurs causing a company's obligation under an "off-balance sheet arrangement" to increase or be accelerated, or causing a company's contingent obligation under an off-balance sheet arrangement to become a direct financial obligation of the company, and the consequences of such event are material to the company, disclosures must be made similar to those required by new Item 2.03 above.</p>
2.05	Costs Associated With Exit or Disposal Activities	<p>If the company commits to such a plan or otherwise disposes of long-lived assets or terminates employees under a plan of termination described in SFAS No. 146, under which material changes will be incurred under GAAP as such relates to the company, the following disclosures need to be made:</p> <ul style="list-style-type: none"> <li>- Date on which the commitment to the course of action was made</li> <li>- Description of the course of action, including the facts and circumstances leading to the expected action and its expected completion date</li> <li>- Estimate of total amount or range of amounts expected to be incurred in connection with the action for each major type of cost associated with the course of action</li> <li>- Estimate of aggregate costs expected to be incurred</li> <li>- Estimate of aggregate charges that will result in future cash expenditures</li> </ul>
2.06	Material Impairments	<p>If the company concludes that a material charge for impairment to one or more of its assets must occur, disclosures need to be made:</p> <ul style="list-style-type: none"> <li>- Date the conclusion was made</li> <li>- Description of the impaired assets and facts and circumstances leading to the conclusion</li> <li>- Company's estimate of the amount or range of amounts of impairment charge</li> <li>- Company's estimate of the amount or range of amounts of impairment charge that will result in future cash expenditures</li> </ul>
3.01	Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing	<p>In the event a SRO delivers notice to a company regarding delisting or noncompliance with a rule or standard, the following disclosures must be made:</p> <ul style="list-style-type: none"> <li>- Date the notice was received</li> <li>- Rule or standard that was not satisfied</li> <li>- Action or response taken as a result of receiving such notice</li> </ul> <p>In the event the company notifies a SRO of any material noncompliance with a listing standard, or voluntarily terminates or transfers its listing, the following disclosures must be made:</p> <ul style="list-style-type: none"> <li>- Date the company gives notice</li> <li>- Rule or standard that was not satisfied</li> <li>- Action or response taken regarding its noncompliance</li> </ul>

Item #	Item Caption	Key Disclosure Items
4.02	Nonreliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review	<p>If the company concludes that any previously issued financial statements should no longer be relied upon, disclosure must be made:</p> <ul style="list-style-type: none"> <li>- Date of conclusion of nonreliance</li> <li>- Identification of the specific financial statements and years or periods covered that should not be relied upon</li> <li>- Description of the facts underlying the conclusion that nonreliance should take place</li> <li>- Statement whether Board or its Audit Committee or other authorized officers had discussions with the auditors regarding the matter</li> </ul> <p>If the auditors notify the company that previously issued financial statements should no longer be relied upon, disclosures similar to those immediately above must be made.</p> <p>In the event the company receives such notice from its auditors, then the company must:</p> <ul style="list-style-type: none"> <li>- Provide to the auditors a copy of the disclosures the company is making and the auditors shall receive such disclosures no later than the date they are provided to the SEC</li> <li>- Request the auditors to furnish to the company promptly a letter addressed to the SEC stating whether the auditors agree with the company and, if not, in what respect the auditors disagree</li> <li>- Amend the company's previously filed Form 8-K by filing the auditor's letter as an exhibit no later than two business days after the company's receipt of the letter</li> </ul>
<b>TRANSFERRED DISCLOSURE ITEMS</b> TRANSFERRED TO FORM 8-K		
3.02	Unregistered Sales of Equity Securities	<p>If the company sells securities not registered under the Securities Act (such as those exempt from registration), the same disclosures must be made as presently required by Item 701 of Regulation S-K, paragraphs (a) and (c) through (e).</p> <p>No report need be filed if the unregistered equity securities sold since the most recent Exchange Act report constitute less than 1% of the number of shares outstanding of the class of equity securities sold.</p>
3.03	Material Modification to Rights of Securities Holders	<p>Same as disclosures required by Form 10-Q, Items 2(a) and (b)</p> <p>Disclosure of any material modification to the constituent instruments defining the rights of holders of any class of registered securities and the general effect of such modification</p> <p>Disclosure of any material limitation or qualification by the issuance or modification of any other class of securities and the general effect of such issuance or modification</p>
<b>EXPANDED AND MODIFIED DISCLOSURE ITEMS</b>		
2.01	Completion of Acquisition or Disposition of Assets	<p>The Form 8-K retains most of the requirements included in former Item 2 of Form 8-K.</p> <p>A company must disclose:</p> <ul style="list-style-type: none"> <li>- Its entry into a material agreement to acquire or dispose of a significant amount of assets under new Item 1.01 of Form 8-K</li> <li>- Any termination of such an agreement under new Item 1.02 of Form 8-K</li> <li>- The completion of the acquisition under new Item 2.01 of Form 8-K</li> </ul>
5.02(a)	Departure of Directors Due to Disagreement or for Cause	<p>If a director has resigned or declined to stand for re-election since the date of the last annual meeting of shareholders because of a disagreement with the company, known to an executive officer, on any matter relating to the company's operations, policies or practices, or if a director has been removed for cause, disclosure must be made:</p> <ul style="list-style-type: none"> <li>- Date of such resignation, refusal to stand for re-election, or removal</li> <li>- Any positions held by the director on any board committee before the director's resignation, refusal to stand for re-election, or removal</li> <li>- Description of the circumstances regarding the disagreement that the company believed caused, in whole or in part, the director's resignation, refusal to stand for re-election or removal</li> </ul> <p>If a director furnishes the company with any written correspondence regarding the circumstances surrounding the resignation, declination, or removal, the company is required to:</p> <ul style="list-style-type: none"> <li>- File a copy of the correspondence as an exhibit to the Form 8-K whether or not the director requests disclosure</li> <li>- Provide the director with a copy of the disclosures it is making in the Form 8-K no later than the date that the company files the Form 8-K; the company must provide the director with the opportunity to furnish the company with a letter addressed to the SEC as promptly as possible stating whether the director agrees with the company's disclosures and, if not, stating the respects in which the director does not agree</li> <li>- File the director's letter with the SEC no later than two business days after receipt as an exhibit in an amendment to the Form 8-K</li> </ul>

Item #	Item Caption	Key Disclosure Items
5.02(b)	Departure of Directors or Principal Officers Other Than as a Result of a Disagreement or for Cause	Fact that event has occurred and the date of departure on which a company's principal executive officer, president, principal financial officer, principal operating officer, or any other person serving in an equivalent position resigns, is terminated or is reassigned for any reason and a director departs for any reason other than as a result of a disagreement or for cause
5.02(c)	Appointment of Certain New Officers	When a company appoints a new principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer, or any person serving an equivalent function, the following disclosure must be made: <ul style="list-style-type: none"> <li>- Officer's name</li> <li>- Position with the company</li> <li>- Date of officer's appointment</li> <li>- Information currently required by Items 10 and 13 of Form 10-K relating to the officer's background and certain related transactions involving the company</li> <li>- Description of any employment agreement between the company and that officer</li> </ul>
5.02(d)	Election of New Director	When a new director is elected to the board, except by a vote of security holders at an annual or special meeting, the following disclosure must be made: <ul style="list-style-type: none"> <li>- Director's name</li> <li>- Election date</li> <li>- Description of any arrangement or understanding pursuant to which the director was selected</li> <li>- Any committees to which the director has been named or is expected to be named</li> <li>- Information currently required by Item 13 of Form 10-K relating to certain related transactions involving the company</li> </ul>
5.03	Amendments to Articles of Incorporation or By-Laws; Change in Fiscal Year	Unless previously disclosed in a proxy or information statement, the following disclosure must be made: <ul style="list-style-type: none"> <li>- Effective date of the amendment</li> <li>- Description of the provision adopted or changed by the amendment and, if necessary, a description of the previous provision</li> </ul> <p>If a company changes its fiscal year from that used in its most recent filing with the SEC other than by means of one of the following methods:</p> <ul style="list-style-type: none"> <li>- A submission to a vote of security holders through a proxy solicitation or otherwise</li> <li>- An amendment to its Articles of Incorporation or By-Laws, the following disclosure must be made <ul style="list-style-type: none"> <li>- Date of that determination</li> <li>- Date of the new fiscal year end</li> <li>- SEC form on which the report covering the transition period will be filed</li> </ul> </li> </ul>

**REORGANIZED DISCLOSURE ITEMS**  
SUBSTANTIALLY IDENTICAL TO CERTAIN FORMER 8-K ITEMS

1.03	Bankruptcy or Receivership	The Form 8-K retains the requirements included in former Item 3 of Form 8-K.
2.02	Results of Operations and Financial Condition	The Form 8-K retains the requirements of former Item 12 of Form 8-K.
4.01	Changes in Registrant's Certifying Accountant	The Form 8-K retains the requirements of former Item 4 of Form 8-K.
5.01	Changes in Control of the Registrant	The Form 8-K retains the requirements of former Item 1 of Form 8-K.
5.04	Temporary Suspension of Trading Under Company's Employee Benefit Plans	The Form 8-K retains the requirements of former Item 11 of Form 8-K.
5.05	Amendments to the Company's Code of Ethics, or Waiver of a Provision of the Code of Ethics	The Form 8-K retains the requirements of former Item 10 of Form 8-K.
7.01	Regulation FD Disclosure	The Form 8-K retains the format permitted by former Item 9 of Form 8-K.
8.01	Other Events	The Form 8-K retains the format permitted by former Item 5 of Form 8-K.
9.01	Financial Statements and Exhibits	The Form 8-K retains the requirements of former Item 7 of Form 8-K.