GCG℠

Electronic Filing Instructions – SEC v. A.C.L.N., Ltd.

I. Important Notes – PLEASE READ

Electronic claim submissions apply to institutions filing on behalf of multiple client or proprietary accounts and all files must be accompanied by all required documentation (see Part III below).

If you submitted electronically filed claims in the related securities class action settlement entitled, *Teachers' Retirement System of Louisiana v. A.C.L.N., Ltd., et al.,* Master File No. 01-CV-11814-LAP (SDNY) ("ACLN Class Action") and your claim was approved, you are **automatically** deemed an Eligible Claimant with respect to the transactions in ACLN common stock for which your claim was previously approved in the ACLN Class Action.

You **DO NOT** need to take any further action to participate in the SEC Action by submitting new files/documents unless:

1. You would like to file for **additional accounts** in the ACLN Distribution Fund that are **not** included on the attached spreadsheet.

2. You would like to claim **additional transactions** in ACLN Distribution Fund for ACLN common stock for which a claim was not previously approved in the ACLN Class Action, **including transactions for the period of June 15, 1999 through June 28, 2000**.

Please note that the recovery period for the ACLN Distribution Fund (trade date June 15, 1999 through trade date March 18, 2002) is longer than the class period involved in the ACLN Class Action (trade date June 29, 2000 through trade date March 18, 2002).

If you need to file new or amended electronic claim(s) due to these parameters, please read this document carefully to understand the required file layout and documentation requirements.

The following are some general guidelines to conform with the Recovery Period:

- ✓ Beginning holdings ("B" on data file) are the number of shares of ACLN common stock opening of trading on **June 15, 1999**.
- ✓ List all purchases and sales ("P", "S", "R", "D" on data file) of ACLN common stock made between **June 15, 1999** through **March 18, 2002**, inclusive.
- ✓ Ending holdings ("U" on data file) are the number of shares of ACLN common stock owned at the close of trading on **March 18, 2002**.

3. There was a 5:4 stock split on or around **09/18/2000**, and our system automatically calculates shares received from the stock split. In order for your claim to balance, all beginning holding positions and transactions prior to the split date must reflect unadjusted (pre-split) trade details.

ALL FILES THAT DO NOT CONFORM TO THE ABOVE REQUIREMENTS WILL BE <u>REJECTED</u> IN THEIR ENTIRETY

II. <u>Methods of Submission</u>

Electronic files will not be deemed properly submitted unless the Distribution Agent issues an email after processing your file with your claim numbers and respective account information. Do not assume that your file has been received or processed until you receive this email. If you do not receive such an email within 10 days of your submission, you should contact the electronic filing department at <u>eClaim@gcginc.com</u> to inquire about your file and confirm it was received and acceptable.

The following methods are available for submitting your electronic claims:

1. <u>Internet – GCG ICE (www.gcgice.com)</u>

   - GCG ICE^{TM} is GCG's new secure and user-friendly website designed to meet the claim filing needs of institutional investors in securities class actions. Using GCG ICE^{TM}, registered users have the ability to upload their electronic claim submissions directly and securely to GCG and the benefit of being able to view the history and status of these submissions 24 hours a day, 7 days a week. The history and status functionality features access to claim numbers and specific claim rejection reasons, with instructions on how to fix rejected claims.

   - Please visit www.gcgice.com to register today so you can benefit from this service in this litigation and all future submissions.

2. <u>Email</u>

   - You may email your electronic claim submission to <u>eClaim@gcginc.com</u>.

   - If you choose to email your file, you MUST also attach all documentation requirements in the email as .pdf documents or equivalent.

3. <u>Mail</u>

   - You may send your electronic claim submission in the mail on a disk or CD along with all other documentation requirements. Please use the P.O. Box address on top of page 1 of the Proof of Claim and add "Attn: Electronic Filing Department". If you need to send your submission via Federal Express or UPS, you may use the below street address:

<div align="center">

SEC v. A.C.L.N., Ltd.
c/o The Garden City Group, Inc.
Attn: Electronic Filing Department
5151 Blazer Parkway, Suite A
Dublin, OH 43017

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III. **Documentation Requirements**

The documentation requirements outlined below must be submitted with your electronic file. Your electronic claims will <u>not</u> be considered valid until all documentation requirements are received. Please note that one single document may meet more than one requirement.

1. <u>One Signed Proof of Claim and Release</u>

   - You must complete the claimant identification information on page 2 and the signature section on page 6 of a single Proof of Claim, which will serve as an "umbrella" or "master" claim form for all accounts on your electronic file.

   - The claim form <u>must</u> be signed by an authorized signatory and state the capacity (job title) of the signatory.

   - You may reference the term 'Various Accts' or 'See File' for the beneficial owner name if you are filing on behalf of multiple accounts or clients.

2. <u>Signature Verification Document</u>

   - You must provide a current document verifying that the individual who signed the claim form and any supplemental documents is authorized to sign on behalf of his/her company.

     Some common types of documents that fulfill this requirement include the following:

     - Copy of company's By-Laws, including signature page(s)
     - Copy of company's Corporate Resolution, including signature page(s)
     - Notarized Affidavit signed by an officer of the institution clearly granting specific individual(s) authorization or confirming his/her authority to sign on behalf of his/her company

3. <u>Data Verification Document (Letter of Attestation)</u>

   - You must provide a dated and signed letter on firm letterhead or notarized affidavit containing the following information:

     - Confirming the number of distinct accounts and transactions on your file
     - Verifying the source of your data (i.e. internal data retention system)
     - Attesting to the truth and accuracy of the transactions and holdings on your electronic file
     - The Signature must be from an authorized signatory with job title and contact information

4. <u>Authorization Document</u> (if filing on behalf of client or customer accounts)

- You must provide a current document verifying that you are authorized to file and sign claims on behalf of your clients[1]. Some common types of documents that fulfill this requirement include the following:

    - Power of Attorney
    - Service Agreement
    - Signed/dated letter on client's company letterhead specifically granting your company authority to file/sign claims on their behalf

- If you have a fiduciary duty to file claims on behalf of your clients, you may provide a notarized affidavit or signed letter on your company's letterhead confirming your capacity and authority to file and sign claims on behalf of your clients. It must be executed by an officer of the company and reference the job title and contact information of the signatory.

Additional Documentation (if requested) - Data Integrity Audit

GCG may request random entities, as deemed appropriate by GCG, who file claims electronically to provide documentation to support certain transactions and/or holdings in specific claims. This data integrity audit is designed to verify the overall integrity of a data file. Accordingly, the documentation provided must be independent in nature and sufficient to verify the validity and accuracy of the entire data file.

Even if you provided a letter/affidavit attesting to the truth and accuracy of your data when initially submitting your file electronically, we will **require** specific documentary evidence (trade confirmations, monthly statement, or equivalent) to independently verify the details of the transactions and/or holdings requested, if your file is selected for a data integrity audit.

* Failure to comply with this audit request will result in the rejection of ALL claims on your electronic submission *

IV. Required Filing Format

General Instructions

- Files may be submitted as a fixed-length text file or an Excel spreadsheet
- All fields in the below format must be included on your file
- Any fields that do not apply to your file must be left blank (do not delete any fields)
- Your file must include one header row with column headings
- Your file must be sorted in the following order:
    - account number
    - security identifier
    - transaction type
- Do not exceed maximum character lengths for any field
- Do not provide any blank rows on your file
- Any files not in accordance with the below format are subject to rejection

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[1] If you are filing in a third-party capacity and your client is not the beneficial owner then current documentation must also be provided to confirm that your client is authorized to file on behalf of their clients who are the ultimate beneficial owners.

- For Excel spreadsheets:
  - Whenever possible, your file should be limited to one tab with all account and transactional data
  - The "Length" column in the below format specifies the maximum number of characters for each Excel field

Required File Layout

Col	Field	Start Position	Length	Notes
A	Company Name	1	40	Name of Company for Mailing of Checks (see Address Notes below) • Include a "c/o" before your company name if you require checks made out to the beneficial owner c/o your company.
B	Address 1	41	40	Address1 Information for Mailing of Checks (see Address Notes below)
C	Address 2	81	40	Address2 Information for Mailing of Checks (see Address Notes below)
D	City	121	30	City for Mailing of Checks (see Address Notes below)
E	State	151	2	2 Character State Abbreviation for Mailing of Checks (see Address Notes below)
F	Zip5	153	5	5 Digit Zip for Mailing of Checks (see Address Notes below)
G	Zip4	158	4	4 Digit Zip for Mailing of Checks (see Address Notes below)
H	Country Code	162	2	2 character Country abbreviation (**only** for foreign addresses)
I	Customer Acct Name	164	40	Name of Account / Beneficial Owner
J	Customer Acct Number	204	30	Account Number
K	SSN or Tax ID Number	234	9	Complete 9 digit Social Security Number or Tax ID Number (leave column blank for foreign entities);
L	Security Identifier Number	243	14	CUSIP, ISIN, or SEDOL Number of the Security
M	Transaction Type	257	2	**B** = Beginning Holdings **P** = Purchase (includes purchases to cover short sales) **S** = Sale (includes short sales) **U** = Ending Holdings **R** = Free Receipt (transfer in) **D** = Free Deliver (transfer out) **SS** = Shares Received from Stock Split **Note**: When inputting unsold holdings, the trade date column must indicate the holding date and the price per share and net amount columns must be left blank.
N	Trade Date	259	10	Trade date in **MM/DD/YYYY** format (including foreign entities)
O	Quantity	269	20	Number of shares associated with this transaction (this value can ONLY be negative for short beginning or ending holdings positions)
P	Price Per Share	289	20	Purchase or Sale Price Per Share of Common Stock • This column should be blank ONLY when providing beginning and/or ending holdings or shares received from a merger.
Q	Net Amount	309	20	Total value of the transaction (excluding commissions, taxes, and fees) • This column should be blank ONLY when providing beginning and/or ending holdings or shares received from a merger.
R	Currency	329	3	Type of currency associated to transaction (USD, EUR, GBP, etc.)
S	Exercise/Assign	332	1	**A** = Assigned, **E** = Exercised This column must be used if common stock transaction is the result of the exercise or assignment of an option

V. <u>Electronic Filing Notes</u>

<u>Addresses</u>

- Claims and checks (if the claim is eligible) will be created based on the account and address information provided on your electronic file.

- If you require checks to be made out directly to the beneficial owner, please include a "c/o" before your company name in column A of your file.

- For foreign addresses, the two character country code must be provided in column H, all address information (including full country names and provinces) must be included in the two address fields (columns B-C), and the city, state, zip fields (columns D-G) must be left blank.

<u>Securities</u>

- All transactions and holding positions **<u>must</u>** reference an appropriate security identifier (CUSIP, ISIN, or SEDOL) in column L of your file.

- The Recovery Period must balance as follows:

    o Beginning holdings plus total purchases (including free receipts) during the Recovery Period <u>MUST EQUAL</u> the total sales (including free deliveries) during the Recovery Period plus the ending holdings.

- Negative values may **<u>only</u>** be given for short beginning or unsold holdings. All other transactions must reflect positive values.

<u>Transfers</u>

Free receive/free deliver (transfer in/out) transactions are <u>not</u> eligible for payment unless you have additional information regarding the original purchase(s) from the prior account or the ultimate sale(s) or ending holdings from the subsequent account.

If you have this information, you must combine or amend your accounts as follows:

- <u>Shares Received into Account</u> – Provide the beginning holdings and/or original purchase of these shares from the prior account rather than the "free receive" transaction.

- <u>Shares Delivered out of Account</u> – Provide the sale(s) and/or ending holdings from the subsequent account rather than the "free deliver" transaction.

If you have no information available on the original purchase/subsequent sale, you must provide the free receive/deliver transactions in their respective claim(s) for **balancing purposes only**. A free receive or transfer in must be reflected as a transaction type "R" and a free deliver or transfer out must be reflected as a transaction type "D" (prices and net amounts must be zero). THESE TRANSACTIONS WILL NOT BE CONSIDERED ELIGIBLE AND WILL BE EXCLUDED FROM THE CALCULATION OF YOUR CLAIM.