

AUDIT COMMITTEE CHARTER

OF

LINKTONE LTD.

Purposes, Authority & Funding

The audit committee (the “Committee”) of the Board of Directors (the “Board”) of Linktone Ltd., a Cayman Islands corporation (the “Company”), is appointed by the Board for the purpose of overseeing the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements and monitoring and approving certain related party transactions undertaken by the Company. In so doing, the Committee shall endeavor to maintain free and open communication between the Company’s directors, independent auditor and financial management.

The Committee shall have the authority to retain independent legal, accounting or other advisers as it determines necessary to carry out its duties and, if necessary, to institute special investigations. The Committee may request any officer or employee of the Company, or the Company’s outside counsel or independent auditor, to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. Further, the Committee may request any such officer, employee, outside counsel or independent auditor to provide any pertinent information to the Committee or to any other person or entity designated by the Committee.

The Company shall provide the Committee with appropriate funding, as determined by the Committee in its capacity as a committee of the Board, for the payments of: (1) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; (2) compensation to any independent advisers retained by the Committee in carrying out its duties; and (3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Committee Membership

The members of the Committee (the “Members”) shall be appointed by the Board and shall serve at the discretion of the Board. The Committee shall consist of one or two or three Members, each of which shall be a member of the Board. The following membership requirements shall also apply:

- (i) each Member must be “independent” as defined in NASD Marketplace Rule 4200(a)(15);
- (ii) each Member must meet the criteria for independence set forth in Rule 10A-3(b)(1) promulgated under the Securities and Exchange Act of 1934, as

amended (the “Act”), subject to the exemptions provided in Rule 10A-3(c) under the Act;

(iii) each Member must not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three (3) years;

(iv) each Member must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement; and

(v) at least one (1) Member must, through appropriate education and/or experience, satisfy the definition of “audit committee financial expert” as defined by SEC rules and regulations.

Notwithstanding subparagraph (i) above, one (1) director who: (a) is not independent as defined in NASD Marketplace Rule 4200; (b) meets the criteria set forth in Section 10A(m)(3) under the Act and the rules promulgated thereunder; and (c) is not a current officer or employee of the Company or Family Member (as defined in NASD Marketplace Rule 4200(a)(14)) of such an officer or employee, may be appointed to the Committee if the Board, under exceptional and limited circumstances, determines that membership on the Committee by the individual is required by the best interests of the Company and its stockholders, and the Board discloses, in the earlier of the Company’s next annual proxy statement or annual report on form 20-F subsequent to such determination, the nature of the relationship and the reasons for that determination. A Member appointed under the exception set forth in the preceding sentence must not serve longer than two (2) years and must not serve as chairperson of the Committee.

If a current Member of the Committee ceases to be independent under the requirements of subparagraphs (i) and (ii) above for reasons outside the Member’s reasonable control, the affected Member may remain on the Committee until the earlier of the Company’s next annual stockholders meeting or one year from the occurrence of the event that caused the failure to comply with those requirements; provided, however, that when relying on the exception set forth in this sentence the Committee shall cause the Company to provide notice to Nasdaq immediately upon learning of the event or circumstance that caused the non-compliance. Further, if the Committee fails to comply with the requirements set forth in this “Committee Membership” section of the Charter due to one vacancy on the Committee, and the cure period set forth in the preceding sentence is not otherwise being relied upon for another Member, the Company will have until the earlier of its next annual stockholders meeting or one year from the occurrence of the event that caused the failure to comply with the requirements to rectify such non-compliance; provided, however, that when relying on the exception set forth in this sentence the Committee shall cause the Company to provide notice to Nasdaq immediately upon learning of the event or circumstance that caused the non-compliance.

Duties & Responsibilities

In fulfilling its purposes as stated in this Charter, the Committee shall undertake the specific duties and responsibilities listed below and such other duties and responsibilities as the Board shall from time to time prescribe, and shall have all powers necessary and proper to fulfill all such duties and responsibilities. Subject to applicable Board and stockholder approvals, the Committee shall:

Financial Statement & Disclosure Matters

1. Review the policies and procedures adopted by the Company to fulfill its responsibilities regarding the fair and accurate presentation of financial statements in accordance with generally accepted accounting principles and applicable rules and regulations of the SEC and the National Association of Securities Dealers applicable to Nasdaq-listed issuers;
2. Oversee the Company's accounting and financial reporting processes;
3. Oversee audits of the Company's financial statements;
4. Review with the Company's independent auditor, management and internal auditors any information regarding "second" opinions sought by management from an independent auditor with respect to the accounting treatment of a particular event or transaction;
5. Review and discuss reports from the Company's independent auditor regarding: (a) all critical accounting policies and practices to be used by the Company; (b) all alternative treatments of financial information within GAAP that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor; and (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences;
6. Review all certifications provided by the Company's principal executive officer and principal financial officer pursuant to Sections 302 and 906 of the Sarbanes-Oxley Act;
7. Review and discuss with management the Company's audited financial statements and review with management and the Company's independent auditor the Company's financial statements (including disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations") prior to the filing with the SEC of any report containing such financial statements;

8. If deemed appropriate, recommend to the Board that the Company's audited financial statements be included in its annual report on Form 20-F for the last fiscal year;
9. Prepare and approve the report required by the rules of the SEC to be included in the Company's annual proxy statement in accordance with the requirements of Item 7(d)(3)(i) of Schedule 14A and Item 306 of Regulation S-K;

Matters Regarding Oversight of the Company's Independent Auditor

10. Be directly responsible, in its capacity as a committee of the Board, for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; provided also that each such registered public accounting firm shall report directly to the Committee;
11. Receive and review a formal written statement and letter from the Company's independent auditor delineating all relationships between the independent auditor and the Company, consistent with Independence Standards Board Standard 1, as may be modified or supplemented;
12. Actively engage in a dialogue with the Company's independent auditor with respect to any disclosed relationship or services that may impact the objectivity and independence of the independent auditor;
13. Take, or recommend that the Board take, appropriate action to oversee and ensure the independence of the Company's independent auditor;
14. Establish clear policies regarding the hiring of employees and former employees of the Company's independent auditor;
15. Establish policies and procedures for review and pre-approval by the Committee of all audit services and permissible non-audit services (including the fees and terms thereof) to be performed by the Company's independent auditor, with exceptions provided for *de minimis* amounts under certain circumstances as permitted by law; provided, however, that: (a) the Committee may delegate to one (1) or more Members the authority to grant such pre-approvals if the pre-approval decisions of any such delegate Member(s) are presented to the Committee at its next-scheduled meeting; and (b) all approvals of non-audit services to be performed by the independent auditor must be disclosed in the Company's applicable periodic reports;
16. Ensure that the Company's independent auditor: (a) has received an external quality control review by an independent public accountant ("peer review") that determines whether the independent auditor's system of quality control is

in place and operating effectively and whether established policies and procedures and applicable auditing standards are being followed; or (b) is enrolled in a peer review program and within 18 months receives a peer review that meets acceptable guidelines in accordance with Nasdaq requirements;

17. Meet with the Company's independent auditor prior to its audit to review the planning and staffing of the audit;
18. Discuss with the Company's independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61, as may be modified or supplemented, relating to the conduct of the audit;
19. Review with the Company's independent auditor any audit problems, difficulties or disagreements with management that the independent auditor may have encountered, as well as any management letter provided by the independent auditor and the Company's response to that letter, including a review of: (a) any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information; (b) any changes required in the planned scope of the internal audit; and (c) the Company's internal audit department's responsibilities, budget and staffing;
20. Oversee the rotation of the lead (or coordinating) audit partner of the Company's independent auditor having primary responsibility for the audit and the audit partner responsible for reviewing the audit at least every five (5) years;

Matters Regarding Oversight of the Company's Internal Audit Function

21. Review the Company's annual audited financial statements with management, including a review of major issues regarding accounting and auditing principles and practices, and evaluate the adequacy and effectiveness of internal controls that could significantly affect the Company's financial statements, as well as the adequacy and effectiveness of the Company's disclosure controls and procedures and management's reports thereon;
22. Review major changes to the Company's auditing and accounting principles and practices as suggested by the Company's independent auditor, internal auditors or management;
23. Review the appointment of, and any replacement of, the Company's senior internal auditing executive;
24. Review the significant reports to management prepared by the Company's internal auditing department and management's responses;

Matters Regarding Oversight of Compliance Responsibilities

25. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations;
26. Obtain reports from the Company's management, senior internal auditing executive and independent auditor that the Company's subsidiaries and foreign affiliated entities are in compliance with applicable legal requirements, including the Foreign Corrupt Practices Act;
27. Establish procedures for: (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters;
28. Review all related party transactions for potential conflict of interest situations on an ongoing basis and approve all such transactions (if such transactions are not approved by another independent body of the Board); provided that, for the avoidance of doubt, any material transactions between the Company and any holder of 5% or more of its share capital shall be approved by a majority of the disinterested directors of the Company's board in the case of transactions valued at or above US\$1 million, and by holders of a majority of shares held by the Company's disinterested shareholders present and voting at a general meeting of its shareholders in the case of transactions valued at or above US\$10 million;
29. Review and address any concerns regarding potentially illegal actions raised by the Company's independent auditor pursuant to Section 10A(b) of the Act, and cause the Company to inform the SEC of any report issued by the Company's independent auditor to the Board regarding such conduct pursuant to Rule 10A-1 under the Act;

Additional Duties & Responsibilities

30. Review and reassess the adequacy of this Charter annually;
31. Review and assess the performance and effectiveness of the Committee at least annually;
32. Report regularly to the Board with respect to the Committee's activities and make recommendations as appropriate;
33. Review with the Company's outside counsel and internal legal counsel any legal matters that may have a material impact on the financial statements, the Company's compliance policies and any material reports or inquiries received from regulators or governmental agencies;

34. Provide oversight and review of the Company's asset management policies, including an annual review of the Company's investment policies and performance for cash and short-term investments;
35. Take any other actions that the Committee deems necessary or proper to fulfill the purposes and intent of this Charter.

While the Committee has the responsibilities, duties and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Rather, those duties are the responsibility of management and the independent auditor.

Nothing contained in this Charter is intended to alter or impair the operation of the "business judgment rule" or similar rules, laws, standards or regulations as interpreted by the courts of the Cayman Islands. Further, nothing contained in this Charter is intended to alter or impair the right of the Members to rely, in discharging their duties and responsibilities, on the records of the Company and on other information presented to the Committee, Board or Company by its officers or employees or by outside experts and advisers such as the Company's independent auditor.

Structure & Meetings

The Committee shall conduct its business and meetings in accordance with this Charter, the Company's bylaws and any direction set forth by the Board. The chairperson of the Committee shall be designated by the Board or, in the absence of such a designation, by a majority of the Members. The designated chairperson shall preside at each meeting of the Committee and, in consultation with the other Members, shall set the frequency and length of each meeting and the agenda of items to be addressed at each meeting. In the absence of the designated chairperson at any meeting of the Committee, the Members present at such meeting shall designate a chairperson *pro tem* to serve in that capacity for the purposes of such meeting (not to include any adjournment thereof) by majority vote. The chairperson (other than a chairperson *pro tem*) shall ensure that the agenda for each meeting is distributed to each Member in advance of the applicable meeting.

The Committee shall meet as often as it determines to be necessary and appropriate, but not less than quarterly each year. The Committee may establish its own schedule, provided that it shall provide such schedule to the Board in advance. The chairperson of the Committee or a majority of the Members may call special meetings of the Committee upon notice as is required for special meetings of the Board in accordance with the Company's bylaws. A majority of the appointed Members, but not less than two (2) Members, shall constitute a quorum for the transaction of business. Members may participate in a meeting through use of conference telephone or similar communications equipment, so long as all Members participating in such meeting can hear one another, and such participation shall constitute presence in person at such meeting.

The Committee may meet with any person or entity in executive session as desired by the Committee. The Committee shall meet with the Company's independent auditors, at such times as the Committee deems appropriate, to review the independent auditor's examination and management report.

Unless the Committee by resolution determines otherwise, any action required or permitted to be taken by the Committee may be taken without a meeting if all Members consent thereto in writing and the writing or writings are filed with the minutes of the proceedings of the Committee. The Committee may form and delegate authority to subcommittees when appropriate.

Minutes

The Committee shall maintain written minutes of its meetings, which minutes shall be filed with the minutes of the meetings of the Board.

EXHIBIT B

PRE-APPROVAL POLICY

**LINKTONE LTD.
PRE-APPROVAL POLICY
OF THE AUDIT COMMITTEE**

POLICY STATEMENT

By approval and adoption of this Policy, the Audit Committee of the Board of Directors of Linktone Ltd. has pre-approved engagements between the Company and its independent auditor for the types of services described below. The independent auditor has provided detailed back-up documentation to the Audit Committee with respect to each of the specific proposed services. If a type of service proposed to be provided by the independent auditor is not described below, the Audit Committee must provide explicit pre-approval of that service prior to any engagement with the Company with respect to that type of service. If a type of service proposed to be provided would exceed the pre-approved cost limit listed below with respect to that service, the Audit Committee must provide explicit pre-approval of that service prior to any engagement with the Company with respect to that type of service.

The independent auditor may provide all of the services pre-approved herein until 12 months from the date of the Audit Committee's approval and adoption of this policy. Pre-approval fee limits for all services to be provided by the independent auditor will be established annually by the Audit Committee. The Audit Committee will review this policy periodically and may revise the list of pre-approved services and cost limits from time to time, based on subsequent determinations.

Approval Date: April 22, 2004

PROCEDURES FOR EXPLICIT PRE-APPROVAL

If this Policy requires the Audit Committee's explicit pre-approval for any service or cost limit, the Chief Financial Officer¹ and the independent auditor shall submit a joint request to the Audit Committee or its authorized delegate describing the nature of the proposed services and the anticipated costs, as well as a statement as to whether, in their view, provision of the proposed services would be consistent with the SEC's rules relating to auditor independence.

PRE-APPROVED AUDIT & NON-AUDIT SERVICES

Audit Services

The table below lists the audit services, and respective cost limitations, that the Audit Committee has pre-approved.

¹ Or other designated officer or officers.

	<u>Cost Limit</u>
<ul style="list-style-type: none"> • Statutory audits or financial audits for subsidiaries or affiliates of the Company 	\$ _____
<ul style="list-style-type: none"> • Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters and consents) and assistance in responding to SEC comment letters 	\$ _____
<ul style="list-style-type: none"> • Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB or other regulatory or standard-setting bodies 	\$ _____

The Audit Committee shall explicitly pre-approve the terms of the engagement, and related fees, for annual audit services to be performed by its independent auditor. The Audit Committee shall explicitly pre-approve, if necessary, any material changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other matters.

Audit-Related Services

The table below lists the audit-related services, and respective cost limitations, that the Audit Committee has pre-approved. The Audit Committee believes that the provision of audit-related services does not impair the independence of the Company's independent auditor.

	<u>Cost Limit</u>
<ul style="list-style-type: none"> • Due diligence services pertaining to potential business acquisitions/dispositions 	\$ _____
<ul style="list-style-type: none"> • Closing balance sheet audits pertaining to business acquisitions/dispositions 	\$ _____
<ul style="list-style-type: none"> • Financial statement audits of employee benefit plans 	\$ _____
<ul style="list-style-type: none"> • Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters 	\$ _____
<ul style="list-style-type: none"> • Internal control reviews and assistance with internal control reporting requirements 	\$ _____

• Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB, or other regulatory or standard-setting bodies	\$_____
• Attest services not required by statute or regulation	\$_____

Tax Service

The table below lists the tax services, and respective cost limitations, that the Audit Committee has pre-approved. The Audit Committee will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, the purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations. The Audit Committee believes that the Company's independent auditor can provide the pre-approved non-audit services listed below without impairing its independence.

	<u>Cost Limit</u>
• U.S. federal, state and local tax planning and advice [with respect to transactions not material to the Company's financial statements]	\$_____
• U.S. federal, state and local tax compliance in the ordinary course for the Company and its subsidiaries as well as with respect to transactions not material to the Company's financial statements	\$_____
• International tax planning and advice [with respect to transactions not material to the Company's financial statements]	\$_____
• International tax compliance in the ordinary course for the Company and its subsidiaries.....	\$_____
• Review of U.S. federal, state, local and international income, franchise and other tax returns	\$_____
• Expatriate tax planning and advice	\$_____
• [Licensing/Purchasing] from independent auditor software that assists in the preparation of income tax returns	\$_____

Other Permissible Non-Audit Services

The table below lists the other permissible non-audit services, and respective cost levels, that the Audit Committee has pre-approved.

	<u>Cost Limit</u>
•	
•	

EXHIBIT C
DISCLOSURE CONTROLS AND PROCEDURES

LINKTONE LTD.

Disclosure Controls and Procedures

Purpose

The purpose of these Disclosure Controls and Procedures is to outline the controls and procedures adopted by Linktone Ltd. (the “Company”) to collect, process, summarize and report all required material information for the Company’s Securities and Exchange Commission (“SEC”) filings.

Public Disclosure Committee

The Company has formed a Public Disclosure Committee (“Committee”) to consider the materiality of information and to determine on a timely basis the Company’s disclosure obligations under the U.S. federal securities laws, including its annual report filed with the SEC, its annual meeting proxy statement which is submitted to the SEC under cover of Form 6-K, its quarterly earnings press releases and other current items which must be reported on Form 6-K. One member of the Committee shall be appointed the chairperson of the Committee (the “Committee Chair”), and shall be responsible for coordinating efforts of the Committee members. The Committee shall meet regularly not less than once every fiscal quarter and otherwise at the direction of the Committee Chair. Whenever the Committee Chair deems it appropriate, the Committee shall also meet prior to the public filing of a Form 20-F, proxy statement, significant press releases or other SEC filings. Following a quarterly meeting of the Committee, the Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”) shall promptly submit their written evaluation of the ongoing effectiveness of these Disclosure Controls and Procedures to the Company’s Audit Committee of the Board of Directors for review. The Committee shall be under the direct supervision of the CEO and CFO.

The Committee shall be initially comprised of the Company’s:

- Chief financial officer
- Chief Operating Officer
- Investor Relation Manager
- Legal Director

- Accounting Director

Committee members have been selected on the basis of their access to and knowledge of information that may require disclosure in the Company's periodic reports to the SEC. The Committee Chair, CEO or CFO may in their discretion appoint other executive officers and employees of the Company to the Committee.

I. DISCLOSURE CONTROLS AND PROCEDURES

For purposes of reporting information at each Committee meeting, Appendix A identifies: (i) the principal sections of the Company's quarterly earnings press releases, (ii) the disclosure items required to be included in the Company's annual report, (iii) the disclosure items which the Company, while not obligated to provide in its annual meeting proxy statement, voluntarily provides to shareholders in order for the Company's disclosure to be consistent with that of U.S. public companies, (iv) the Committee member(s) primarily responsible for the information necessary to complete the disclosure for each item ("Responsible Party"); and (v) any outside independent expert or professional advisor who assists in the completion of the disclosure for a particular item. For each financial period reported by the Company, each Responsible Party shall regularly consult with his or her staff and other employees to collect information necessary to complete the disclosure item for which he or she is responsible.

Prior to each meeting of the Committee, the Responsible Party shall provide the Company's Committee Chair with the required information relating to the disclosure item for which the Committee member is responsible. The Committee Chair, with the assistance of outside counsel, will prepare and circulate a draft of the earnings press release, annual report, proxy statement or other report to the CEO, CFO, Committee members and the Audit Committee of the Board of Directors.

At each Committee meeting, each Responsible Party shall summarize for the CEO and CFO the relevant draft disclosure. Each Responsible Party shall report to the CEO and CFO on information about the Company that such Responsible Party is primarily responsible for compiling and organizing for public disclosure. In their sole discretion, the CEO or CFO may request "back-up certificates" from Responsible Parties with respect to any areas of disclosure. These back-up certificates may include written explanations of facts, circumstances and analysis relating to disclosure issues of which the Responsible Party has exclusive or primary knowledge. Back-up certificates may be requested when the CEO or CFO deems it necessary or appropriate to support his or her assessment of the materiality of the information. The CEO and CFO may also conduct interviews of individuals within the Company directly or may engage independent experts and professional advisors to assist in evaluating disclosure issues and determining the Company's obligations. All reasonable expenses incurred in connection with the engagement of such independent experts and professional advisors will be paid for by the Company.

Following a meeting of the Committee, the Committee Chair, with the assistance of the Audit Committee, outside counsel and the independent auditor, shall revise the draft earnings press release, annual report, proxy statement or other report to address any concerns or issues raised by the CEO, CFO or any other Committee member. The revised draft shall also include the CEO's and CFO's evaluation of the effectiveness of the Company's Disclosure Controls and Procedures. This revised draft will be submitted to the Audit Committee, outside counsel, the independent auditor and the Board of Directors for review. Once the CEO and CFO are satisfied that all issues have been addressed as appropriate and have provided their required certifications, the report may be publicly disseminated and filed with the SEC.

In addition, each Responsible Party shall monitor his or her disclosure area on a continuous basis throughout the year and immediately report any material changes/events in that area to the CFO so that the CFO and CEO can consider whether the company should disclose such information by means of a press release, amended annual report or proxy statement or current report on Form 6-K.

APPENDIX A

EARNINGS PRESS RELEASE, FORM 20-F AND ANNUAL MEETING PROXY STATEMENT

Section of the Report	Responsible Party at the Company	Responsible Outside Party <i>[indicate whether outside counsel, independent auditors or other outside experts assist in completion of the item]</i>
Earnings Press Release Information: Financial Statements Text of Press Release (including quote(s) from senior management) Company description Disclaimer about forward-looking statements		
Form 20-F Information: Item 3.A. -- Selected Financial Data		
Item 3.D. -- Risk Factors		
Item 4. Information on the Company A. History and Development of the Company B. Business Overview C. Organizational Structure D. Property, Plant and Equipment		

Section of the Report	Responsible Party at the Company	Responsible Outside Party <i>[indicate whether outside counsel, independent auditors or other outside experts assist in completion of the item]</i>
<p>Item 5. -- MD&A</p> <p>A. Operating Results</p> <p>B. Liquidity and Capital Resources</p> <p>C. Research and Development, Patents and Licenses, etc.</p> <p>D. Trend Information</p> <p>E. Off-balance Sheet Arrangements</p> <p>F. Tabular Disclosure of Contractual Obligations</p>		
<p>Item 6. -- Directors, Senior Management and Employees</p> <p>A. Directors and Senior Management</p> <p>B. Compensation</p> <p>C. Board Practices</p> <p>D. Employees</p> <p>E. Share Ownership</p>		
<p>Item 7. -- Major Shareholders and Related Party Transactions</p> <p>A. Major Shareholders</p> <p>B. Related Party Transactions</p>		

Section of the Report	Responsible Party at the Company	Responsible Outside Party <i>[indicate whether outside counsel, independent auditors or other outside experts assist in completion of the item]</i>
Item 8. -- Financial Information		
Item 9.A.4. -- Price History of the Stock		
Item 10 -- Additional Information B. Memorandum and Articles of Association C. Material Contracts D. Exchange Controls E. Taxation		
Item 11.-- Quantitative and Qualitative Disclosure about Market Risks A. Quantitative Information about Market Risks B. Qualitative Disclosure about Market Risks		
Item 13. -- Defaults, Dividend Arrearages, Delinquencies		
Item 14. -- Material Modifications to the Rights of Security Holders and Use of Proceeds		
Item 15. Controls and Procedures		

Section of the Report	Responsible Party at the Company	Responsible Outside Party <i>[indicate whether outside counsel, independent auditors or other outside experts assist in completion of the item]</i>
Item 16A -- Audit Committee Financial Expert Item 16B -- Code of Ethics Item 16C -- Principal Accountant Fees and Services		
Proxy Statement Information: Directors and Executive Officers <ul style="list-style-type: none"> • Identification of Directors • Identification of Executive Officers • Identification of Certain Significant Employees • Business Experience (Background & Directorships) • Involvement in Certain Legal Proceedings • Promoters and Control Persons 		
Executive Compensation <ul style="list-style-type: none"> • General (All Compensation Covered, Persons 		

Section of the Report	Responsible Party at the Company	Responsible Outside Party <i>[indicate whether outside counsel, independent auditors or other outside experts assist in completion of the item]</i>
<p>Covered, Information for Full Fiscal Year)</p> <ul style="list-style-type: none"> • Summary Compensation Table • Option Grants Table • Aggregated Option Exercises and Fiscal Year End Option Value Table • Compensation of Directors • Employment Contracts, Termination of Employment and Change-in-Control Arrangements • Report on Repricings of Options • Additional Information With Respect to Compensation Committee Interlocks and Insider Participation in Compensation Decisions • Board Compensation Report on Executive Compensation • Stock Performance 		

Section of the Report	Responsible Party at the Company	Responsible Outside Party <i>[indicate whether outside counsel, independent auditors or other outside experts assist in completion of the item]</i>
Graph		
Security Ownership of Certain Beneficial Owners and Management <ul style="list-style-type: none"> • Securities Authorized for Issuance Under Equity Compensation Plans 		
Certain Relationships and Related Transactions <ul style="list-style-type: none"> • Transactions With Management and Others • Certain Business Relationships • Indebtedness of Management • Transactions With Promoters 		
Controls and Procedures		