

CEP Review Index (by Page Number)

CEP Review (Title Page)	1	Repricing	41	Form 4 – Statement of Changes in Beneficial Ownership	81
Stock Options (Title Page)	2	Repricing Best Practices and Tender Offer Rules	44	Form 4 - Transactions Required to be Reported	82
Stock Options - How they work	3	Section 424 (a)	45	Form 4 - Transactions Required to be Reported	83
Blue Sky Laws	4	Shareholder Approval	46	Form 5 - Annual Statement of Changes in Beneficial Ownership	84
Composition of Plan Administration Committee (Rule 16b-3)	5	Section 280G - Parachute Payments	47	Form 5 - Transactions Required to be Reported	85
IT Controls for the Stock Administration System	6	Stock Options - International Considerations	48	Forms 4, 5 - Transactions Not Required to be Reported	86
Formula Plans	7	Stock Purchase Plans (Title Page)	49	Regulation S-K, Item 405 (Non-Compliance with Forms 3,4,5 filings)	87
Omnibus Plans	8	ESPP Definitions	50	Section 16(b)-3 - Short Swing Profits	88
Granting Options	9	ESPP Definitions	51	Section 16(b)-3 - Short Swing Profits - Example	89
Incentive Stock Options (ISO)	10	ESPP Offering Periods Example	52	Rule 10b-5	90
Incentive Stock Options (ISO)	11	ESPP Statutory Requirements (Section 423)	53	Rule 10B5-1 Plans	91
Incentive Stock Options (ISO) - Size Limitations (100k rule)	12	ESPP Statutory Requirements (Section 423)	54	Regulation FD	92
Incentive Stock Options (ISO) - Modifications	13	ESPP 25k Rule Example	55	Section 162(m)	93
Incentive Stock Options (ISO) - Tax Consequences of an Exercise	14	ESPP Qualified Distribution	56	Proxy Statements	94
Incentive Stock Options (ISO) - Qualified Disposition	15	ESPP Qualified Distribution	57	Regulation S-K, Item 402 (Proxy Statement Inclusions)	95
Incentive Stock Options (ISO) - Disqualifying Disposition	16	ESPP Disqualified Distribution	58	Regulation S-K, Item 402 Sample Tables	96
Incentive Stock Options (ISO) - Disqualifying Disposition	17	ESPP International Considerations	59	Regulation S-K, Item 402 Sample Tables	97
Incentive Stock Options (ISO) - Disqualifying Disposition	18	Taxation (Title Page)	60	Item 402.06, Rules 450-455	98
Section 6039	19	Taxation Table	61	Item 402.06, Rules 450-455	99
Non-Statutory Stock Options (NSO)	20	Taxation Table (including non-qualified ESPP distributions)	62	Item 402.06, Rules 450-455	100
Restricted Stock Awards (RSA)	21	Section 83(b) Elections	63	Item 402.06, Rules 450-455	101
Restricted Stock Units (RSU)	22	Section 83(b) Elections - Early Exercises	64	Item 402.07 - Exchange Proxy Procedures	102
Restricted Awards vs. Stock Options Comparison Chart	23	Section 83(b) Elections - Risks and Benefits	65	Item 402.08 - Giving a Proxy to Vote Stock	103
Stock Appreciation Rights (SAR)	24	Section 83(b) Elections - Deciding to Make	66	Item 402.08 - Giving a Proxy to Vote Stock	104
Stock Appreciation Rights (SAR) - How they work	25	Section 83(b) Election Summary Table	67	Item 402.08 - Giving a Proxy to Vote Stock	105
Stock Appreciation Rights (SAR) - Tandem SARS	26	AMT Overview	68	Item 402.08 - Giving a Proxy to Vote Stock	106
Phantom Stock Awards (PHT)	27	AMT Example	69	Compensation Discussion and Analysis (CD&A)	107
Dividend Equivalents	28	Tax Withholding and Reporting Table	70	FAS 123R Overview	108
Performance Based Awards	29	Mobility Tracking	71	FAS 123R Option Pricing Models	109
Performance Based Awards - Stock Options and SARs	30	Rule 144	72	FAS 123R Option Pricing Models - Expected Term	110
Exercise Payment Methods	31	Rule 144	73	FAS 123R Option Pricing Models - Expected Volatility	111
Same-Day Sale Mechanics	32	Rule 144	74	FAS 123R Option Pricing Models - Expected Dividend Yield	112
Stock Swaps	33	Rule 144 Comparison Chart (Pre vs. Post 2008)	75	FAS 123R Option Pricing Models - Risk Free Interest Rate	113
Stock Swaps - Analysis of Tax Consequences Table	34	Rule 701	76	FAS 123R Service Periods	114
Reloads	35	Rule 701 Test Sheet	77	FAS 123R Expense Attribution (FIN 28 Approach)	115
Gifting Awards	36	Form S-8 (Registration)	78	FAS 123R Expense Attribution Forfeitures	116
Gifting Awards	37	Initial Public Offerings (IPO)	79	FAS 123R Non-Qualified General Ledger Entries - Excess Deduction	117
Repurchase Option / Right	38	Form 8-K (Disclosures)	80	FAS 123R Non-Qualified General Ledger Entries - Deduction Shortfall	118
Stock Appreciation Guarantees	39	Section 16	81	FAS 123R Accounting for ESPPs	119
Evergreen Provisions	40	Form 3 – Initial Statement of Beneficial Ownership	82	FAS 123R Accounting for ESPPs	120