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Every three years, the National Association of Stock Plan Professionals (NASPP) conducts a domestic survey covering the design, administration and utilization of equity plans (including employee stock purchase plans) and performance plans (payable in stock or cash). Many of our clients and friends use the results of this survey to better understand market trends and practices as they address their own equity and performance plans. The NASPP is currently conducting its 2010 survey, and we encourage you to participate in this survey in order to enhance the validity and usefulness of the data that is collected. If you participate in the survey, you will receive a complimentary copy of the published survey results that you can use to see how your equity and performance plans and grant practices compare to those of your peers. It is not necessary to be a member of the NASPP in order to participate in the survey.

For more information about the NASPP survey, please contact one of the Cooley Compensation & Benefits attorneys listed here. Cooley's Compensation & Benefits Group, whose members include the authors of the Statutory Stock Options Portfolio published by BNA in its Tax Management Portfolio Series (covering incentive stock options and employee stock purchase plans), often uses results from this survey to better inform clients and friends of both the established and the changing trends in equity and performance plan design, administration and utilization.

Visit Naspp.com for more <u>information</u> or to <u>register</u> for the survey.

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