

**FEBRUARY 6, 2008 NOTICE TO ALL CLAIMANTS ABOUT
DOE 1099-MISC REPORTING ERROR**

The following is a message from the Special Master, Joseph Caldwell, based on his conversation with the Department of Energy:

The 1099-M form issued by the Department of Energy, which reported income in Box 7 for “non-employee compensation,” is in error. Because of this error, the Internal Revenue Service may believe that self-employment and Medicare taxes should be charged against the settlement amount received by each claimant. The Department of Energy will issue corrected 1099-M forms as soon as possible, wherein income will be reported in Box 3 (“Other Income”). This will prevent self-employment and Medicare taxes from being charged against settlement payments. Accordingly, claimants should not file their tax returns until they receive a corrected 1099-M form from the Department of Energy.

JOSEPH E. CALDWELL, SPECIAL MASTER