

Edgar Filing: FIRSTFED FINANCIAL CORP - Form SC 13G/A

FIRSTFED FINANCIAL CORP
Form SC 13G/A
February 14, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934
(Amendment No. 1)*

NAME OF ISSUER: FirstFed Financial Corporation

TITLE OF CLASS OF SECURITIES: Common

CUSIP NUMBER: 337907109

DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT: December 31, 2007

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be 'filed' for the purpose of Section 18 of the Securities Exchange Act of 1934 ('Act') or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP NO. 337907109

- (1) Names of Reporting Persons The Bank of New York Mellon Corporation
IRS Identification Nos. Of Above Person IRS No. 13-2614959
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) () (b) ()
- (3) SEC use only
- (4) Citizenship or Place of Organization New York
- | | | |
|---|------------------------------|---------|
| Number of Shares Beneficially Owned by Each Reporting Person With | (5) Sole Voting Power | 449,394 |
| | (6) Shared Voting Power | 10,450 |
| | (7) Sole Dispositive Power | 484,342 |
| | (8) Shared Dispositive Power | 11,600 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person 496,942

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- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (see Instructions) ()
- (11) Percent of Class Represented by Amount in Row (9) 3.64%
- (12) Type of Reporting Person (See Instructions) HC

SCHEDULE 13G

- Item 1(a) Name of Issuer: FirstFed Financial Corporation
- Item 1(b) Address of Issuer's Principal Executive Offices:
401 Wilshire Boulevard
Santa Monica, CA 90401
- Item 2(a) Name of Person Filing: The Bank of New York Mellon Corporation
and any other reporting person(s)
identified on the second part of the
cover page(s) and Exhibit I.
- Item 2(b) Address of Principal Business Office, or if None, Residence:
c/o The Bank of New York Mellon Corporation
One Wall Street, 31st Floor
New York, New York 10286
(for all reporting persons)
- Item 2(c) Citizenship: See cover page and Exhibit I.
- Item 2(d) Title of Class of Securities: Common
- Item 2(e) CUSIP Number: 337907109
- Item 3 See Item 12 of cover page(s) ("Type of Reporting Person") for each reporting person.

Symbol	Category
BD	= Broker or Dealer registered under Section 15 of the Securities Exchange Act of 1934
BK	= Bank as defined in Section 3(a)(6) of the Securities Exchange Act of 1934
IV	= Investment Company registered under Section 8 of the Investment Company Act of 1940
IA	= Investment Advisor registered under Section 203 of the Investment Advisors Act of 1940
EP	= Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Section 240.13-d(1)(b)(1)(ii)(F)
HC	= Parent Holding Company, in accordance with Section 240.13-d(1)(b)(1)(ii)(G)

- Item 4 Ownership: See Item 5 through 9 and 11 of cover page(s) as to each reporting person.

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The amount beneficially owned includes, where appropriate, securities not outstanding which are subject to options, warrants, rights or conversion privileges that are exercisable within 60 days. The securities reported herein as beneficially owned may exclude securities of the issuer with respect to which voting and/or dispositive power is exercised by subsidiaries of The Bank of New York Mellon Corporation, or departments or units thereof, independently from the exercise of those powers over the securities reported herein. See SEC Release No. 34-39538 (January 12, 1998). The filing of this Schedule 13G shall not be construed as an admission that The Bank of New York Mellon Corporation, or its direct or indirect subsidiaries, including The Bank of New York and Mellon Bank, N.A., are for the purposes of Section 13(d) or 13(g) of the Act, the beneficial owners of any securities covered by this Schedule 13G.

The following information applies if checked: () Mellon Bank, N.A. and/or () The Bank of New York Trust Company is/are the trustee of the issuer's employee benefit plan (the "Plan"), which is subject to ERISA. The securities reported include all shares held of record by such reporting person(s) as trustee of the Plan which have not been allocated to the individual accounts of employee participants in the Plan. The reporting person, however, disclaims beneficial ownership of all shares that have been allocated to the individual accounts of employee participants in the Plan for which directions have been received and followed.

Item 5 Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following (X)

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

All of the securities are beneficially owned by The Bank of New York Mellon Corporation and its direct or indirect subsidiaries in their various fiduciary capacities. As a result, another entity in every instance is entitled to dividends or proceeds of sale. The number of individual accounts holding an interest of 5% or more is ()

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported by the Parent Holding Company:
See Exhibit I.

Item 8 Identification and Classification of Members of the Group: N/A

Item 9 Notice of Dissolution of Group: N/A

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct. This filing is signed by The Bank of New York

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Mellon Corporation on behalf of all reporting entities pursuant to Rule 13d-1(k)(1) promulgated under the Securities and Exchange Act of 1934, as amended.

Date: February 14, 2008

THE BANK OF NEW YORK MELLON CORPORATION

By: /s/ DAVID BELSTERLING

David Belsterling
First Vice President
Attorney-In-Fact for
The Bank of New York Mellon Corporation

EXHIBIT I

The shares reported on the attached Schedule 13G are beneficially owned by the following direct or indirect subsidiaries of The Bank of New York Mellon Corporation, as marked (X):

- (A) The Item 3 classification of each of the subsidiaries listed below is "Item 3(b) Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c)"
- (X) The Bank of New York (parent holding company of Estabrook Capital Management LLC; Gannett, Welsh & Kotler LLC)
 - () The Bank of New York Trust Company, N.A.
 - () The Dreyfus Trust Company
 - (X) Mellon Bank, N.A. (parent holding company of The Dreyfus Corporation; Laurel Capital Advisors LLP; Mellon Trust of Delaware, N.A.)
 - () Mellon Private Trust Company, N.A.
 - (X) Mellon Trust of California
 - () Mellon Trust of Delaware, N.A.
 - (X) Mellon Trust of New England, N.A.
 - () Mellon Trust of New York LLC
 - () Mellon Trust of Washington
- (B) The Item 3 classification of each of the subsidiaries listed below is "Item 3(e) An Investment Adviser in accordance with Section 240.13d-1(b)(1)(ii)(E)"
- () The Boston Company Asset Management LLC
 - () Boston Safe Advisors, Inc.
 - (X) The Dreyfus Corporation (parent holding company of MBSC Securities Corporation)
 - () Estabrook Capital Management LLC
 - () Founders Asset Management LLC
 - (X) Franklin Portfolio Associates LLC
 - () Gannett, Welsh & Kotler LLC
 - () Laurel Capital Advisors LLP
 - (X) Lockwood Capital Management, Inc.
 - () MBSC Securities Corporation (parent holding company of Founders Asset Management LLC)
 - (X) Mellon Capital Management Corporation
 - () Mellon Global Investments Limited
 - () Newton Capital Management Limited
 - () Newton Investment Management Limited
 - () Standish Mellon Asset Management Company LLC
 - () Urdang Securities Management, Inc.
 - () Walter Scott & Partners Limited

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- (C) The Item 3 classification of each of the subsidiaries listed below is "Item 3(g) A Parent Holding Company or control person in accordance with Section 240.13d-1(b) (1) (ii) (G) "
- (X) The Bank of New York Mellon Corporation
 - (X) BNY Separate Account Services, Inc. (parent holding company of Lockwood Capital Management, Inc.)
 - (X) The Boston Company Holding LLC (parent holding company of Mellon Private Trust Company, N.A.; Mellon Trust of California; Mellon Trust of New York LLC; Mellon Trust of Washington)
 - (X) MAM (DE) Trust (parent holding company of MAM (MA) Holding Trust)
 - (X) MAM (MA) Holding Trust (parent holding company of Boston Safe Advisors, Inc.; Franklin Portfolio Associates LLC; Standish Mellon Asset Management Company LLC; The Boston Company Asset Management LLC)
 - (X) MBC Investments Corporation (parent holding company of The Dreyfus Trust Company; Mellon Capital Management Corporation; Neptune LLC)
 - () Mellon International Holding S.AR.L (parent holding company of Mellon International Limited)
 - () Mellon International Limited (parent holding company of Newton Management Limited; Walter Scott & Partners Limited)
 - () MMIP, LLC (parent holding company of Laurel Capital Advisors LLP)
 - () Neptune LLC (parent holding company of Mellon International Holding S.AR.L)
 - () Newton Management Limited (parent holding company of Newton Capital Management Limited; Newton Investment Management Limited)
 - (X) Pershing Group LLC (parent holding company of BNY Separate Account Services, Inc.)

NOTE: ALL OF THE LEGAL ENTITIES LISTED UNDER (A) AND (B) ABOVE ARE DIRECT OR INDIRECT SUBSIDIARIES OF THE BANK OF NEW YORK MELLON CORPORATION. BENEFICIAL OWNERSHIP OF MORE THAN FIVE PERCENT OF THE CLASS BY ANY ONE OF THE SUBSIDIARIES OR INTERMEDIATE PARENT HOLDING COMPANIES LISTED ABOVE IS REPORTED ON A JOINT REPORTING PERSON PAGE FOR THAT SUBSIDIARY ON THE ATTACHED SCHEDULE 13G AND IS INCORPORATED IN THE TOTAL PERCENT OF CLASS REPORTED ON THE BANK OF NEW YORK MELLON CORPORATION'S REPORTING PERSON PAGE. (DO NOT ADD THE SHARES OR PERCENT OF CLASS REPORTED ON EACH JOINT REPORTING PERSON PAGE ON THE ATTACHED SCHEDULE 13G TO DETERMINE THE TOTAL PERCENT OF CLASS FOR THE BANK OF NEW YORK MELLON CORPORATION).

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that each of the undersigned (each a 'Company') does hereby make, constitute and appoint each of David M. Belsterling and Andrew M. Kresl (and any other employee of The Bank of New York Mellon Corporation, or one of its affiliates, designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf, whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, as amended (the 'Exchange Act'), with respect to securities which may be deemed to be beneficially owned by the Company or under the Company's investment discretion under the Exchange Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either

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revoked in writing by a Company or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Bank of New York Mellon Corporation or one of its affiliates.

THIS POWER OF ATTORNEY may be executed in any number of counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, each Company hereby executes this Power of Attorney effective as of the date set forth below.

THE BANK OF NEW YORK MELLON CORPORATION

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley
Vice Chairman

Date: August 1, 2007

THE BANK OF NEW YORK

By: /s/ Bruce W. Van Saun

Bruce W. Van Saun
Vice Chairman & Chief Financial Officer

Date: August 1, 2007

By: /s/ John Dowd

John Dowd
Executive Vice President

Date: August 1, 2007

THE BANK OF NEW YORK TRUST COMPANY, N.A.

By: /s/ Michael K. Klugman

Michael K. Klugman
President

Date: August 1, 2007

BNY SEPARATE ACCOUNT SERVICES, INC.

By: /s/ Lisa Detwiler

Lisa Detwiler
Managing Counsel / Asst. Secretary

Date: August 27, 2007

By: /s/ Thomas J. Mastro

Thomas J. Mastro
Executive Vice President

Date: August 1, 2007

THE BOSTON COMPANY ASSET MANAGEMENT, LLC

By: /s/ Corey A. Griffin

Corey A. Griffin
Chairman & Chief Executive Officer

Date: December 19, 2007

THE BOSTON COMPANY HOLDING LLC

By: /s/ James P. Palermo

James P. Palermo
President

Date: August 1, 2007

BOSTON SAFE ADVISORS, INC.

By: /s/

John F. Flahive
Chairman and President

Date:

THE DREYFUS CORPORATION

By: /s/ J. David Officer

J. David Officer
Director & Chief Operating Officer

Date: August 1, 2007

ESTABROOK CAPITAL MANAGEMENT LLC

By: /s/ William C. McClean III

FOUNDERS ASSET MANAGEMENT LLC

By: /s/ David L. Ray

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William C. McClean III
President
Date: August 1, 2007

David L. Ray
Senior Vice President &
Chief Operating Officer
Date: December 18, 2007

FRANKLIN PORTFOLIO ASSOCIATES LLC

GANNETT, WELSH & KOTLER LLC

By: /s/ John S. Cone

John S. Cone
President & Chief Executive Officer
Date: August 1, 2007

By: /s/ Thomas Williams Roberts III

Thomas Williams Roberts III
Co-President &
Chief Compliance Officer
Date: August 1, 2007

LAUREL CAPITAL ADVISORS, LLP

LOCKWOOD CAPITAL MANAGEMENT, INC.

By: /s/ J. David Officer

J. David Officer
Chairman & Chief Executive Officer
Date: August 1, 2007

By: /s/ Lisa Detwiler

Lisa Detwiler
Managing Counsel / Asst. Secretary
Date: August 27, 2007

MAM (DE) TRUST

MAM (MA) HOLDING TRUST

By: /s/ Michael A. Bryson

Michael A. Bryson, Trustee
Date: August 1, 2007

By: /s/ Michael A. Bryson

Michael A. Bryson, Trustee
Date: August 1, 2007

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley, Trustee
Date: August 1, 2007

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley, Trustee
Date: August 1, 2007

By: /s/ Scott E. Wennerholm

Scott E. Wennerholm, Trustee
Date: December 20, 2007

By: /s/ Scott E. Wennerholm

Scott E. Wennerholm, Trustee
Date: December 20, 2007

By: Mellon Trust of Delaware,
N.A., Trustee

By: /s/ David B. Kutch

David B. Kutch
President and CEO
Date: August 1, 2007

MBC INVESTMENTS CORPORATION

MBSC SECURITIES CORPORATION

By: /s/ Robert A. Repetto

Robert A. Repetto
Vice President
Date: August 1, 2007

By: /s/ J. David Officer

J. David Officer
President and Director
Date: August 1, 2007

MELLON BANK, N.A.

MELLON CAPITAL MANAGEMENT
CORPORATION

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley

By: /s/ Gabriela Parcella

Gabriela Parcella

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Vice Chairman
Date: August 1, 2007

Executive Vice President &
Chief Operating Officer
Date: August 1, 2007

MELLON GLOBAL INVESTMENTS LIMITED

MELLON INTERNATIONAL HOLDING S.AR.L.

By: /s/

Jonathan M. Little
Director
Date:

By: /s/ Robert A. Repetto

Robert A. Repetto
Manager
Date: August 1, 2007

MELLON INTERNATIONAL LIMITED

MELLON PRIVATE TRUST COMPANY, N.A.

By: /s/

Helena L. Morrissey
Director
Date:

By: /s/ Lawrence Hughes

Lawrence Hughes
President & Chief Executive
Officer
Date: August 1, 2007

MELLON TRUST OF CALIFORNIA

MELLON TRUST OF DELAWARE, N.A.

By: /s/ David R. Holst

David R. Holst
President
Date: August 1, 2007

By: /s/ David B. Kutch

David B. Kutch
President & Chief Executive
Officer
Date: August 1, 2007

MELLON TRUST OF NEW ENGLAND, N.A.

MELLON TRUST OF NEW YORK, LLC

By: /s/ James P. Palermo

James P. Palermo
President
Date: August 1, 2007

By: /s/ Lawrence Hughes

Lawrence Hughes
President
Date: August 1, 2007

MELLON TRUST OF WASHINGTON

MMIP, LLC

By: /s/ David R. Holst

David R. Holst
Chairman & Chief Executive Officer
Date: August 1, 2007

By: /s/ Gordon L. Motter

Gordon L. Motter
President & Chief Executive
Officer
Date: August 1, 2007

NEPTUNE LLC

NEWTON CAPITAL MANAGEMENT LIMITED

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley
President & Chief Executive Officer
Date: August 1, 2007

By: /s/

Helena L. Morrissey
Director & Chief Executive
Officer
Date:

NEWTON INVESTMENT MANAGEMENT LIMITED

NEWTON MANAGEMENT LIMITED

By: /s/

Helena L. Morrissey
Director

By: /s/

Helena L. Morrissey
Director

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Date:

PERSHING GROUP LLC

By: /s/

Date:

URDANG SECURITIES MANAGEMENT, INC.

By: /s/ Richard J. Ferst

Richard J. Ferst
President & Chief Operating Officer

Date: August 1, 2007

Date:

STANDISH MELLON ASSET MANAGEMENT
COMPANY LLC

By: /s/ James D. MacIntyre

James D. MacIntyre
President & Chief Operating
Officer

Date: August 1, 2007

WALTER SCOTT & PARTNERS LIMITED

By: /s/ Kenneth J. Lyall

Kenneth J. Lyall
Chairman

Date: December 24, 2007

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k) (1) under the Securities Exchange Act of 1934, as amended (the 'Exchange Act'), each undersigned entity (each a 'Company') hereby agrees to any and all joint filings required to be made on the Company's behalf on Schedule 13G (including amendments thereto) under the Exchange Act, with respect to securities which may be deemed to be beneficially owned by the Company under the Exchange Act, and that this Agreement be included as an Exhibit to any such joint filing. This Agreement may be executed in any number of counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, each Company hereby executes this Agreement effective as of the date set forth below.

THE BANK OF NEW YORK MELLON
CORPORATION

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley
Vice Chairman

Date: August 1, 2007

THE BANK OF NEW YORK

By: /s/ Bruce W. Van Saun

Bruce W. Van Saun
Vice Chairman & Chief Financial
Officer

Date: August 1, 2007

THE BANK OF NEW YORK TRUST
COMPANY, N.A.

By: /s/ Michael K. Klugman

Michael K. Klugman
President

Date: August 1, 2007

BNY SEPARATE ACCOUNT SERVICES, INC.

By: /s/ Lisa Detwiler

Lisa Detwiler
Managing Counsel / Asst. Secretary

Date: August 27, 2007

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By: /s/ Corey A. Griffin

Corey A. Griffin

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By: /s/ James P. Palermo

James P. Palermo

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Chairman & Chief Executive Officer
Date: December 19, 2007

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By: /s/

John F. Flahive
Chairman and President

Date:

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William C. McClean III
President

Date: August 1, 2007

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By: /s/ John S. Cone

John S. Cone
President & Chief Executive Officer

Date: August 1, 2007

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J. David Officer
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By: /s/ Michael A. Bryson

Michael A. Bryson, Trustee

Date: August 1, 2007

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley, Trustee

Date: August 1, 2007

By: /s/ Scott E. Wennerholm

Scott E. Wennerholm, Trustee

Date: December 20, 2007

By: Mellon Trust of Delaware,
N.A., Trustee

By: /s/ David B. Kutch

David B. Kutch,
President and CEO

Date: August 1, 2007

President

Date: August 1, 2007

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Co-President &
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Date: August 1, 2007

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By: /s/ Lisa Detwiler

Lisa Detwiler
Managing Counsel / Asst. Secretary

Date: August 27, 2007

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By: /s/ Michael A. Bryson

Michael A. Bryson, Trustee

Date: August 1, 2007

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley, Trustee

Date: August 1, 2007

By: /s/ Scott E. Wennerholm

Scott E. Wennerholm, Trustee

Date: December 20, 2007

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By: /s/ Robert A. Repetto

Robert A. Repetto
Vice President

Date: August 1, 2007

MELLON BANK, N.A.

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley
Vice Chairman

Date: August 1, 2007

MELLON GLOBAL INVESTMENTS LIMITED

By: /s/

Jonathan M. Little
Director

Date:

MELLON INTERNATIONAL LIMITED

By: /s/

Helena L. Morrissey
Director

Date:

MELLON TRUST OF CALIFORNIA

By: /s/ David R. Holst

David R. Holst
President

Date: August 1, 2007

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By: /s/ James P. Palermo

James P. Palermo
President

Date: August 1, 2007

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By: /s/ David R. Holst

David R. Holst
Chairman & Chief Executive Officer

Date: August 1, 2007

MBSC SECURITIES CORPORATION

By: /s/ J. David Officer

J. David Officer
President and Director

Date: August 1, 2007

MELLON CAPITAL MANAGEMENT
CORPORATION

By: /s/ Gabriela Parcella

Gabriela Parcella
Executive Vice President &
Chief Operating Officer

Date: August 1, 2007

MELLON INTERNATIONAL HOLDING S.AR.L.

By: /s/ Robert A. Repetto

Robert A. Repetto
Manager

Date: August 1, 2007

MELLON PRIVATE TRUST COMPANY, N.A.

By: /s/ Lawrence Hughes

Lawrence Hughes
President & Chief Executive
Officer

Date: August 1, 2007

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By: /s/ David B. Kutch

David B. Kutch
President & Chief Executive
Officer

Date: August 1, 2007

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Lawrence Hughes
President

Date: August 1, 2007

MMIP, LLC

By: /s/ Gordon L. Motter

Gordon L. Motter
President & Chief Executive
Officer

Date: August 1, 2007

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NEPTUNE LLC

By: /s/ Ronald P. O'Hanley

Ronald P. O'Hanley
President & Chief Executive Officer

Date: August 1, 2007

NEWTON CAPITAL MANAGEMENT LIMITED

By: /s/

Helena L. Morrissey
Director & Chief Executive
Officer

Date:

NEWTON INVESTMENT MANAGEMENT LIMITED

By: /s/

Helena L. Morrissey
Director

Date:

NEWTON MANAGEMENT LIMITED

By: /s/

Helena L. Morrissey
Director

Date:

PERSHING GROUP LLC

By: /s/

Date:

STANDISH MELLON ASSET MANAGEMENT
COMPANY LLC

By: /s/ James D. MacIntyre

James D. MacIntyre
President & Chief Operating
Officer

Date: August 1, 2007

URDANG SECURITIES MANAGEMENT, INC.

By: /s/ Richard J. Ferst

Richard J. Ferst
President & Chief Operating Officer

Date: August 1, 2007

WALTER SCOTT & PARTNERS LIMITED

By: /s/ Kenneth J. Lyall

Kenneth J. Lyall
Chairman

Date: December 24, 2007