

Attachment A

Plan of Allocation

The proposed Plan of Allocation provides for distribution of the ACLN Distribution Fund to Eligible Claimants as follows:

Each Person claiming to be a Potentially Eligible Claimant shall be required to submit a separate Proof of Claim Form supported by such documents as specified in the Proof of Claim Form, as are reasonably available to the Potentially Eligible Claimant.

All Proof of Claim Forms must be postmarked or received by September 16, 2013, addressed as follows:

SEC v. A.C.L.N. Ltd.
c/o The Garden City Group, Inc.
PO Box 9882
Dublin, OH 43017-5782

To share in the ACLN Distribution Fund, each Potentially Eligible Claimant must submit a valid Proof of Claim Form. The exception to this requirement applies to a specific group of Eligible Claimants who were Class Action Authorized Claimants in the Class Action (Case Caption 1:02-CV-11814 (LAP)). Each Class Action Authorized Claimant is deemed to be an Eligible Claimant under this Distribution Plan with respect to those ACLN Common Stock transactions during the SEC Action Claims Period for which a claim was previously authorized in the Class Action. For those claims, no additional Proof of Claim Form needs to be provided. If the Class Action claim was denied in whole or in part by the claims administrator in the Class Action for any reason, the Class Action Authorized Claimant is not automatically deemed an Eligible Claimant and must provide a Proof of Claim Form in order to be potentially included in the ACLN Distribution Fund. In addition, to the extent a Potentially Eligible Claimant or Class Action Authorized Claimant would like to make a claim for transactions that were not previously covered by the Class Action but now fall within the SEC Action Claims Period, the claimant must now submit a written claim with respect to those transactions only.

With the exception of the Class Action Authorized Claimants mentioned above, unless otherwise ordered by the Court, any Eligible Claimant who fails to submit a Proof of Claim Form postmarked no later than September 16, 2013 shall be forever barred from receiving payments from the ACLN Distribution Fund, pursuant to this Plan of Distribution.

The ACLN Distribution Fund will be distributed to Eligible Claimants pursuant to the terms of the Plan of Allocation described below.

To the extent there are sufficient funds in the ACLN Distribution Fund, each Eligible Claimant will receive an amount equal to the Eligible Claimant's claim, as defined below. If, however, the amount in the ACLN Distribution Fund is not sufficient to permit payment of the total claim of each Eligible Claimant, then each Eligible Claimant shall be paid the percentage of the ACLN Distribution Fund that each Eligible Claimant's claim bears to the total of the claims of all Eligible Claimants. Payment in this manner shall be deemed conclusive against all Eligible Claimants.

The Distribution Agent shall determine each Eligible Claimant's *pro rata* share of the ACLN Distribution Fund, as described above, based upon each Eligible Claimant's Eligible Loss Amount. The Eligible Loss Amount formula is not intended to be an estimate of the amount that an Eligible Claimant might have been able to recover after a trial; nor is it an estimate of the amount that will be paid to Eligible Claimants pursuant to the ACLN Distribution Fund. The Eligible Loss Amount formula is the basis upon which the ACLN Distribution Fund will be proportionately allocated to Eligible Claimants.

Eligible Loss Amounts are based on the level of artificial inflation in the price of ACLN common stock, as determined by the Commission's damages expert. Eligible Loss Amounts are based on the price declines associated with the corrective disclosures of previously allegedly misrepresented information set forth in the Complaint. For certain periods, the Eligible Loss Amount is \$0. No loss amount is recognized when both the purchase and sale occur without intervening public disclosure of adverse information.

More specifically, the Commission's damages expert calculated the reasonable percentage of artificial inflation in the daily closing market price for ACLN common stock for each day in the SEC Action Claims Period that, in his opinion, was attributable to the alleged wrongdoing. The Commission's expert analyzed the market price reaction to public disclosures that revealed or described the alleged misrepresentations or their effects. Further, the Commission's expert measured the percentage price decline associated with each particular disclosure, adjusted that price reaction to eliminate the effects, if any, attributable to general market or industry conditions, and then used standard statistical techniques to ensure that the price reaction was statistically significant (*i.e.*, greater than the normal variation in the price). The Commission's expert, thus, isolated the price effect that he reasonably believed was caused by the fraud. In addition, the Commission's damages expert also analyzed the market price reaction to defendants' announcements throughout the SEC Action Claims Period to determine if any were associated with statistically significant stock price increases. The Commission's expert, thus, isolated the price effect that he reasonably believed was caused by inflationary statements that increased the artificial inflation present in the price of the Company's stock.

Based on the isolated market reaction attributable to each inflationary statement and public disclosure of the alleged fraud, the Commission's damages expert determined, in his expert opinion, the reasonable percentage of artificial inflation in the market price of ACLN common stock. The percentage of artificial inflation in the closing market price for each day was then applied to the closing market prices for each day during the SEC Action Claims Period to calculate the dollar artificial inflation on each day during the SEC Action Claims Period (the "Inflation Amount"). [See Exhibit A "Inflation Table"]

An Eligible Loss Amount will be calculated for each share of ACLN common stock purchased on the New York Stock Exchange ("NYSE") or other U.S. Exchanges during the SEC Action Claims Period that is listed in the Proof of Claim Form, and for which adequate documentation is provided. The calculation of the Recognized Loss Per Share will depend upon several factors, including when the shares were purchased, and whether the shares were held until the conclusion of the SEC Action Claims Period, or whether they were sold during the SEC Action Claims Period and, if so, when they were sold.

Calculation of Recognized Loss Per Share is as follows during the SEC Action Claims Period:

1. **Shares Purchased During the SEC Action Claims Period and Held at the Close of the SEC Action Claims Period:** For each share of ACLN common stock purchased during the SEC Action Claims Period (June 15, 1999 through and including March 18, 2002), which an Eligible Claimant continued to hold as of the close of trading on March 18, 2002 (the end of the SEC Action Claims Period), the Recognized Loss Per Share shall be equal to the Inflation Amount on the date of purchase of the ACLN common stock, as shown on the table set forth in Exhibit A "Inflation Table".
2. **Shares Purchased and Sold During SEC Action Claims Period Without Intervening Disclosure of Adverse Information:** For each share of ACLN common stock:
 - a. that was both purchased and sold between June 15, 1999 through and including December 19, 2001;
 - b. that was both purchased and sold between December 20, 2001 through and including January 4, 2002;
 - c. that was both purchased and sold between January 5, 2002 through and including March 7, 2002;
 - d. that was both purchased and sold between March 8, 2002 through and including March 12, 2002; or
 - e. that was both purchased and sold between March 13, 2002 through and including March 17, 2002, the Recognized Loss Per Share shall be \$0.00.

This determination was made because: (i) both the purchase on the one hand, and the sale, on the other hand, occurred during a period when there was no disclosure of information that had a statistically significant adverse effect on the price of the stock; and (ii) the percentage of artificial inflation in the closing market price, as determined by the Commission's damages expert, remained constant or increased throughout those periods. Thus, any losses that Potentially Eligible Claimants may have suffered with respect to ACLN common stock that was both purchased and sold during those periods, were not related to the alleged misstatements or omissions and are not compensable through an action for violation of the securities laws.

3. **Shares Purchased and Sold Within SEC Action Claims Period With Intervening Disclosure of Adverse Information:** For each share of ACLN common stock that was
- a. purchased between June 15, 1999 and December 19, 2001 and sold at a loss between December 20, 2001 and March 18, 2002;
 - b. purchased between December 20, 2001 and January 4, 2002 and sold at a loss between January 5, 2002 and March 18, 2002;
 - c. purchased between January 5, 2002 and March 7, 2002 and sold at a loss between March 8, 2002 and March 18, 2002; or
 - d. purchased between March 8, 2002 and March 12, 2002 and sold at a loss between March 13, 2002 and March 18, 2002, the Recognized Loss Per Share shall be equal to the difference between the Inflation Amount on the day of purchase and the Inflation Amount on the day of sale. If the difference is a negative number, the Recognized Loss Per Share shall be equal to \$0.00.

Each Potentially Eligible Claimant will be required to provide proof of his, her or its ownership position in ACLN common stock as of the opening of trading on June 15, 1999 and as of the close of trading on March 18, 2002, as well as documentation with respect to each transaction in ACLN common stock during the SEC Action Claims Period.

In calculating the Eligible Loss Amount, a sale of ACLN common stock will be matched *first* against those shares in the opening position, and then matched chronologically against each purchase made during the SEC Action Claims Period. For Potentially Eligible Claimants who made multiple purchases of ACLN common stock during the SEC Action Claims Period, the earliest subsequent sale shall be matched first against those ACLN shares in the claimant's opening position on the first day of the SEC Action Claims Period, and then matched chronologically thereafter against each purchase made during the SEC Action Claims Period.

Each Potentially Eligible Claimant's total Eligible Loss Amount will be calculated by accumulating, for each respective transaction, the product of the Recognized Loss Per Share by the respective number of ACLN shares purchased by the Potentially Eligible Claimant during the SEC Action Claims Period, as set forth above.

To the extent a Potentially Eligible Claimant had a gain from his, her or its overall transactions in ACLN common stock during the SEC Action Claims Period, the value of the Eligible Loss Amount will be zero. To the extent that a Potentially Eligible Claimant suffered an overall loss on his, her or its overall transactions in ACLN common stock during the SEC Action Claims Period, but that loss was less than the Eligible Loss Amount calculated pursuant to the provisions above, then the Eligible Loss Amount shall be limited to the amount of the actual loss.

For purposes of determining whether a Potentially Eligible Claimant had a gain from his, her or its overall transactions in ACLN common stock during the SEC Action Claims Period or suffered a loss, the Distribution Agent shall: (i) total the amount paid for all ACLN common stock purchased during the SEC Action Claims Period by the claimant (the "Total Purchase Amount"); (ii) match any sales of ACLN common stock during the SEC Action Claims Period first against the claimant's opening position in the stock (the proceeds of those sales will not be considered for purposes of calculating gains or losses); (iii) total the amount received for sales of the remaining shares of ACLN common stock sold during the SEC Action Claims Period (the "Sales Proceeds"); (iv) ascribe a holding value equal to the closing price of ACLN common stock on April 2, 2002, the day ACLN resumed trading following the close of the SEC Action Claims Period (i.e., \$1.60), times the number of shares of ACLN common stock purchased during the SEC Action Claims Period and still held at the end of the SEC Action Claims Period ("Holding Value"). The difference between (i) the Total Purchase Amount and (ii) the sum of the Sales Proceeds and Holding Value, will be deemed a claimant's gain or loss on his, her or its overall transactions in ACLN common stock during the SEC Action Claims Period.

Shares of ACLN common stock that were purchased prior to commencement of the SEC Action Claims Period, that were acquired by the Potentially Eligible Claimant during the SEC Action Claims Period by means of a gift, inheritance or operation of law, do not qualify as purchases on the dates of such acquisitions unless the transfer resulted in a taxable event or other change in the cost basis of the security. To the extent that there was no such taxable event or change in cost basis at the time of transfer, the Eligible Loss Amount for that acquisition shall be zero. If, however, transferred stock was purchased during the SEC Action Claims Period by the donor, decedent or transferor, then, unless the donor's estate or the transferor submits a Proof of Claim Form with respect to the shares, the recipient's claim will be computed

with respect to those shares by using the price of such stock on the date of purchase and not the date of transfer.

Each Eligible Claimant shall be allocated a *pro rata* share of the ACLN Distribution Fund based on his, her or its Eligible Loss Amount as compared to the total Eligible Loss Amounts of all Eligible Claimants, *i.e.*, Eligible Claimant's Eligible Loss Amount divided by the total of all the Eligible Loss Amounts to be paid from the ACLN Distribution Fund multiplied by the total amount of the ACLN Distribution Fund.

A payment to any Eligible Claimant of less than \$25 in total will not be included in the calculation and will not be distributed.

Each Potentially Eligible Claimant shall be deemed to have submitted to the jurisdiction of the United States District Court for the Southern District of New York with respect to his, her or its Proof of Claim form.

The Court has reserved jurisdiction to allow, disallow, or adjust the claim of any Potentially Eligible Claimant on equitable grounds. The Court also reserves the right to modify the Plan of Allocation, or adopt a different plan of allocation, without further notice to Potentially Eligible Claimants. Payment pursuant to the Plan of Allocation approved by the Court shall be conclusive against all Eligible Claimants. No person shall have any claim against the Commission or Distribution Agent or other agent designated by the Commission based on the distributions made substantially in accordance with the Court-approved plan of allocation, or further orders of the Court. With the exception of the select group of Class Action Authorized Claimants who are not required to submit new Proof of Claim Forms as described above, all Potentially Eligible Claimants who fail to complete and file a valid and timely Proof of Claim Form shall be barred from participating in distributions from the ACLN Distribution Fund (unless otherwise ordered by the Court).

The ACLN Distribution Fund, less any deductions for fees and costs allowed by the Court, taxes due and other deductions pursuant to the terms of the Plan of Distribution, shall be maintained by the Distribution Agent for the benefit of the Potentially Eligible Claimants, as provided in the Plan of Distribution.

EXHIBIT A

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
6/15/1999	8.00	2.04%	0.99%	0.00%	2.04%	0.62	7.38	92.26%
6/16/1999	8.24	3.00%	1.59%	0.00%	3.00%	0.64	7.60	92.26%
6/17/1999	8.28	0.49%	1.06%	0.00%	0.49%	0.64	7.64	92.26%
6/18/1999	9.28	12.08%	0.82%	0.00%	12.08%	0.72	8.56	92.26%
6/21/1999	8.64	-6.90%	0.14%	0.00%	-6.90%	0.67	7.97	92.26%
6/22/1999	8.96	3.70%	0.12%	0.00%	3.70%	0.69	8.27	92.26%
6/23/1999	9.76	8.93%	0.64%	0.00%	8.93%	0.76	9.00	92.26%
6/24/1999	10.56	8.20%	-1.08%	0.00%	8.20%	0.82	9.74	92.26%
6/25/1999	10.40	-1.52%	0.26%	0.00%	-1.52%	0.80	9.60	92.26%
6/28/1999	10.48	0.77%	0.97%	0.00%	0.77%	0.81	9.67	92.26%
6/29/1999	10.48	0.00%	1.76%	0.00%	0.00%	0.81	9.67	92.26%
6/30/1999	10.88	3.82%	3.22%	0.00%	3.82%	0.84	10.04	92.26%
7/1/1999	11.20	2.94%	0.29%	0.00%	2.94%	0.87	10.33	92.26%
7/2/1999	11.36	1.43%	1.12%	0.00%	1.43%	0.88	10.48	92.26%
7/6/1999	11.52	1.41%	0.76%	0.00%	1.41%	0.89	10.63	92.26%
7/7/1999	11.04	-4.17%	0.29%	0.00%	-4.17%	0.85	10.19	92.26%
7/8/1999	10.40	-5.80%	0.32%	0.00%	-5.80%	0.80	9.60	92.26%
7/9/1999	10.00	-3.85%	0.82%	0.00%	-3.85%	0.77	9.23	92.26%
7/12/1999	11.04	10.40%	0.93%	0.00%	10.40%	0.85	10.19	92.26%
7/13/1999	10.24	-7.25%	0.09%	0.00%	-7.25%	0.79	9.45	92.26%
7/14/1999	10.75	4.98%	0.49%	0.00%	4.98%	0.83	9.92	92.26%
7/15/1999	11.20	4.19%	1.73%	0.00%	4.19%	0.87	10.33	92.26%
7/16/1999	11.20	0.00%	0.45%	0.00%	0.00%	0.87	10.33	92.26%
7/19/1999	11.04	-1.43%	-0.51%	0.00%	-1.43%	0.85	10.19	92.26%
7/20/1999	10.24	-7.25%	-1.74%	0.00%	-7.25%	0.79	9.45	92.26%
7/21/1999	9.60	-6.25%	0.71%	0.00%	-6.25%	0.74	8.86	92.26%
7/22/1999	9.28	-3.33%	-0.68%	0.00%	-3.33%	0.72	8.56	92.26%
7/23/1999	9.36	0.86%	0.45%	0.00%	0.86%	0.72	8.64	92.26%
7/26/1999	9.28	-0.85%	-1.01%	0.00%	-0.85%	0.72	8.56	92.26%
7/27/1999	9.28	0.00%	0.91%	0.00%	0.00%	0.72	8.56	92.26%
7/28/1999	9.52	2.59%	0.74%	0.00%	2.59%	0.74	8.78	92.26%
7/29/1999	9.28	-2.52%	0.33%	0.00%	-2.52%	0.72	8.56	92.26%
7/30/1999	9.20	-0.86%	0.48%	0.00%	-0.86%	0.71	8.49	92.26%
8/2/1999	8.96	-2.61%	-0.32%	0.00%	-2.61%	0.69	8.27	92.26%
8/3/1999	9.04	0.89%	-0.14%	0.00%	0.89%	0.70	8.34	92.26%
8/4/1999	8.96	-0.88%	-0.21%	0.00%	-0.88%	0.69	8.27	92.26%
8/5/1999	9.12	1.79%	1.59%	0.00%	1.79%	0.71	8.41	92.26%
8/6/1999	8.96	-1.75%	-0.08%	0.00%	-1.75%	0.69	8.27	92.26%
8/9/1999	8.96	0.00%	1.09%	0.00%	0.00%	0.69	8.27	92.26%
8/10/1999	8.96	0.00%	-0.75%	0.00%	0.00%	0.69	8.27	92.26%
8/11/1999	9.20	2.68%	1.33%	0.00%	2.68%	0.71	8.49	92.26%
8/12/1999	9.12	-0.87%	-0.21%	0.00%	-0.87%	0.71	8.41	92.26%
8/13/1999	8.96	-1.75%	1.74%	0.00%	-1.75%	0.69	8.27	92.26%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
8/16/1999	9.12	1.79%	0.68%	0.00%	1.79%	0.71	8.41	92.26%
8/17/1999	9.60	5.26%	1.64%	0.00%	5.26%	0.74	8.86	92.26%
8/18/1999	9.44	-1.67%	-0.14%	0.00%	-1.67%	0.73	8.71	92.26%
8/19/1999	9.44	0.00%	0.27%	0.00%	0.00%	0.73	8.71	92.26%
8/20/1999	10.08	6.78%	0.56%	0.00%	6.78%	0.78	9.30	92.26%
8/23/1999	9.60	-4.76%	1.05%	0.00%	-4.76%	0.74	8.86	92.26%
8/24/1999	9.60	0.00%	-0.34%	0.00%	0.00%	0.74	8.86	92.26%
8/25/1999	8.96	-6.67%	0.29%	0.00%	-6.67%	0.69	8.27	92.26%
8/26/1999	9.04	0.89%	-0.37%	0.00%	0.89%	0.70	8.34	92.26%
8/27/1999	N/A	N/A	-0.68%	0.00%	N/A	0.70	-	92.26%
8/30/1999	9.12	0.88%	-1.23%	0.00%	0.88%	0.71	8.41	92.26%
8/31/1999	10.00	9.65%	0.11%	0.00%	9.65%	0.77	9.23	92.26%
9/1/1999	10.56	5.60%	0.68%	0.00%	5.60%	0.82	9.74	92.26%
9/2/1999	10.24	-3.03%	-0.18%	0.00%	-3.03%	0.79	9.45	92.26%
9/3/1999	10.16	-0.78%	2.00%	0.00%	-0.78%	0.79	9.37	92.26%
9/7/1999	10.24	0.79%	1.43%	0.00%	0.79%	0.79	9.45	92.26%
9/8/1999	10.08	-1.56%	-0.09%	0.00%	-1.56%	0.78	9.30	92.26%
9/9/1999	10.08	0.00%	1.27%	0.00%	0.00%	0.78	9.30	92.26%
9/10/1999	9.92	-1.59%	0.61%	0.00%	-1.59%	0.77	9.15	92.26%
9/13/1999	10.00	0.81%	0.12%	0.00%	0.81%	0.77	9.23	92.26%
9/14/1999	10.18	1.80%	-1.25%	0.00%	1.80%	0.79	9.39	92.26%
9/15/1999	9.92	-2.55%	-0.31%	0.00%	-2.55%	0.77	9.15	92.26%
9/16/1999	9.92	0.00%	0.01%	0.00%	0.00%	0.77	9.15	92.26%
9/17/1999	N/A	N/A	1.45%	0.00%	N/A	0.77	-	92.26%
9/20/1999	10.08	1.61%	0.98%	0.00%	1.61%	0.78	9.30	92.26%
9/21/1999	9.92	-1.59%	-1.57%	0.00%	-1.59%	0.77	9.15	92.26%
9/22/1999	9.76	-1.61%	0.49%	0.00%	-1.61%	0.76	9.00	92.26%
9/23/1999	10.24	4.92%	-1.39%	0.00%	4.92%	0.79	9.45	92.26%
9/24/1999	10.40	1.56%	-0.17%	0.00%	1.56%	0.80	9.60	92.26%
9/27/1999	10.32	-0.77%	0.80%	0.00%	-0.77%	0.80	9.52	92.26%
9/28/1999	10.16	-1.55%	-0.57%	0.00%	-1.55%	0.79	9.37	92.26%
9/29/1999	10.16	0.00%	-0.01%	0.00%	0.00%	0.79	9.37	92.26%
9/30/1999	10.12	-0.39%	2.15%	0.00%	-0.39%	0.78	9.34	92.26%
10/1/1999	N/A	N/A	0.39%	0.00%	N/A	0.78	-	92.26%
10/4/1999	N/A	N/A	1.08%	0.00%	N/A	0.78	-	92.26%
10/5/1999	N/A	N/A	0.75%	0.00%	N/A	0.78	-	92.26%
10/6/1999	10.10	-0.20%	2.43%	0.00%	-0.20%	0.78	9.32	92.26%
10/7/1999	10.24	1.39%	-0.89%	0.00%	1.39%	0.79	9.45	92.26%
10/8/1999	10.16	-0.78%	0.37%	0.00%	-0.78%	0.79	9.37	92.26%
10/11/1999	10.16	0.00%	0.96%	0.00%	0.00%	0.79	9.37	92.26%
10/12/1999	10.16	0.00%	-1.00%	0.00%	0.00%	0.79	9.37	92.26%
10/13/1999	9.92	-2.36%	-1.07%	0.00%	-2.36%	0.77	9.15	92.26%
10/14/1999	N/A	N/A	0.11%	0.00%	N/A	0.77	-	92.26%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
10/15/1999	9.44	-4.84%	-1.58%	0.00%	-4.84%	0.73	8.71	92.26%
10/18/1999	9.52	0.85%	0.40%	0.00%	0.85%	0.74	8.78	92.26%
10/19/1999	9.76	2.52%	0.43%	0.00%	2.52%	0.76	9.00	92.26%
10/20/1999	9.60	-1.64%	2.62%	0.00%	-1.64%	0.74	8.86	92.26%
10/21/1999	9.52	-0.83%	-0.40%	0.00%	-0.83%	0.74	8.78	92.26%
10/22/1999	9.44	-0.84%	2.92%	0.00%	-0.84%	0.73	8.71	92.26%
10/25/1999	9.44	0.00%	-0.35%	0.00%	0.00%	0.73	8.71	92.26%
10/26/1999	9.52	0.85%	-0.04%	0.00%	0.85%	0.74	8.78	92.26%
10/27/1999	9.40	-1.26%	0.25%	0.00%	-1.26%	0.73	8.67	92.26%
10/28/1999	9.44	0.43%	1.84%	0.00%	0.43%	0.73	8.71	92.26%
10/29/1999	9.12	-3.39%	1.39%	0.00%	-3.39%	0.71	8.41	92.26%
11/1/1999	9.32	2.19%	0.05%	0.00%	2.19%	0.72	8.60	92.26%
11/2/1999	9.32	0.00%	0.13%	0.00%	0.00%	0.72	8.60	92.26%
11/3/1999	N/A	N/A	1.28%	0.00%	N/A	0.72	-	92.26%
11/4/1999	9.60	3.00%	1.48%	0.00%	3.00%	0.74	8.86	92.26%
11/5/1999	9.84	2.50%	0.42%	0.00%	2.50%	0.76	9.08	92.26%
11/8/1999	10.00	1.63%	1.22%	0.00%	1.63%	0.77	9.23	92.26%
11/9/1999	10.16	1.60%	0.54%	0.00%	1.60%	0.79	9.37	92.26%
11/10/1999	10.52	3.54%	0.83%	0.00%	3.54%	0.81	9.71	92.26%
11/11/1999	11.12	5.70%	0.33%	0.00%	5.70%	0.86	10.26	92.26%
11/12/1999	11.68	5.04%	1.59%	0.00%	5.04%	0.90	10.78	92.26%
11/15/1999	11.84	1.37%	0.37%	0.00%	1.37%	0.92	10.92	92.26%
11/16/1999	11.92	0.68%	1.89%	0.00%	0.68%	0.92	11.00	92.26%
11/17/1999	12.32	3.36%	1.10%	0.00%	3.36%	0.95	11.37	92.26%
11/18/1999	12.24	-0.65%	0.67%	0.00%	-0.65%	0.95	11.29	92.26%
11/19/1999	12.80	4.58%	0.40%	0.00%	4.58%	0.99	11.81	92.26%
11/22/1999	12.40	-3.13%	-0.01%	0.00%	-3.13%	0.96	11.44	92.26%
11/23/1999	N/A	N/A	-0.67%	0.00%	N/A	0.96	-	92.26%
11/24/1999	12.21	-1.53%	-0.04%	0.00%	-1.53%	0.94	11.27	92.26%
11/26/1999	12.16	-0.41%	1.14%	0.00%	-0.41%	0.94	11.22	92.26%
11/29/1999	11.80	-2.96%	-0.17%	0.00%	-2.96%	0.91	10.89	92.26%
11/30/1999	11.68	-1.02%	-0.65%	0.00%	-1.02%	0.90	10.78	92.26%
12/1/1999	11.84	1.37%	1.23%	0.00%	1.37%	0.92	10.92	92.26%
12/2/1999	12.16	2.70%	0.36%	0.00%	2.70%	0.94	11.22	92.26%
12/3/1999	12.00	-1.32%	1.10%	0.00%	-1.32%	0.93	11.07	92.26%
12/6/1999	11.84	-1.33%	-0.41%	0.00%	-1.33%	0.92	10.92	92.26%
12/7/1999	11.80	-0.34%	-0.80%	0.00%	-0.34%	0.91	10.89	92.26%
12/8/1999	11.68	-1.02%	0.42%	0.00%	-1.02%	0.90	10.78	92.26%
12/9/1999	11.76	0.68%	-0.60%	0.00%	0.68%	0.91	10.85	92.26%
12/10/1999	11.92	1.36%	-0.09%	0.00%	1.36%	0.92	11.00	92.26%
12/13/1999	11.52	-3.36%	0.60%	0.00%	-3.36%	0.89	10.63	92.26%
12/14/1999	11.60	0.69%	-0.26%	0.00%	0.69%	0.90	10.70	92.26%
12/15/1999	11.12	-4.14%	1.36%	0.00%	-4.14%	0.86	10.26	92.26%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
12/16/1999	11.20	0.72%	0.82%	0.00%	0.72%	0.87	10.33	92.26%
12/17/1999	10.96	-2.14%	-0.21%	0.00%	-2.14%	0.85	10.11	92.26%
12/20/1999	10.88	-0.73%	-0.36%	0.00%	-0.73%	0.84	10.04	92.26%
12/21/1999	10.96	0.74%	1.07%	0.00%	0.74%	0.85	10.11	92.26%
12/22/1999	11.08	1.09%	0.69%	0.00%	1.09%	0.86	10.22	92.26%
12/23/1999	11.04	-0.36%	2.57%	0.00%	-0.36%	0.85	10.19	92.26%
12/27/1999	11.24	1.81%	1.26%	0.00%	1.81%	0.87	10.37	92.26%
12/28/1999	11.04	-1.78%	0.30%	0.00%	-1.78%	0.85	10.19	92.26%
12/29/1999	10.88	-1.45%	0.52%	0.00%	-1.45%	0.84	10.04	92.26%
12/30/1999	10.88	0.00%	-0.32%	0.00%	0.00%	0.84	10.04	92.26%
12/31/1999	10.80	-0.74%	1.89%	0.00%	-0.74%	0.84	9.96	92.26%
1/3/2000	10.36	-4.07%	-1.95%	0.00%	-4.07%	0.80	9.56	92.26%
1/4/2000	10.40	0.39%	-2.04%	0.00%	0.39%	0.80	9.60	92.26%
1/5/2000	11.20	7.69%	0.93%	100.00%	0.93%	0.81	10.39	92.75%
1/6/2000	11.04	-1.43%	0.41%	0.00%	-1.43%	0.80	10.24	92.75%
1/7/2000	11.32	2.54%	2.04%	0.00%	2.54%	0.82	10.50	92.75%
1/10/2000	11.92	5.30%	0.34%	0.00%	5.30%	0.86	11.06	92.75%
1/11/2000	11.92	0.00%	-0.23%	0.00%	0.00%	0.86	11.06	92.75%
1/12/2000	11.92	0.00%	-0.12%	0.00%	0.00%	0.86	11.06	92.75%
1/13/2000	11.92	0.00%	1.96%	0.00%	0.00%	0.86	11.06	92.75%
1/14/2000	11.52	-3.36%	1.01%	0.00%	-3.36%	0.84	10.68	92.75%
1/18/2000	12.00	4.17%	1.12%	0.00%	4.17%	0.87	11.13	92.75%
1/19/2000	11.92	-0.67%	0.36%	0.00%	-0.67%	0.86	11.06	92.75%
1/20/2000	11.36	-4.70%	-1.49%	0.00%	-4.70%	0.82	10.54	92.75%
1/21/2000	11.44	0.70%	0.57%	0.00%	0.70%	0.83	10.61	92.75%
1/24/2000	12.28	7.34%	-1.11%	0.00%	7.34%	0.89	11.39	92.75%
1/25/2000	12.32	0.33%	0.86%	0.00%	0.33%	0.89	11.43	92.75%
1/26/2000	12.40	0.65%	-0.41%	0.00%	0.65%	0.90	11.50	92.75%
1/27/2000	13.60	9.68%	-1.23%	0.00%	9.68%	0.99	12.61	92.75%
1/28/2000	12.80	-5.88%	-1.11%	0.00%	-5.88%	0.93	11.87	92.75%
1/31/2000	12.16	-5.00%	1.35%	0.00%	-5.00%	0.88	11.28	92.75%
2/1/2000	11.84	-2.63%	0.78%	0.00%	-2.63%	0.86	10.98	92.75%
2/2/2000	11.52	-2.70%	-0.02%	0.00%	-2.70%	0.84	10.68	92.75%
2/3/2000	11.44	-0.69%	1.02%	0.00%	-0.69%	0.83	10.61	92.75%
2/4/2000	11.52	0.70%	-0.34%	0.00%	0.70%	0.84	10.68	92.75%
2/7/2000	12.80	11.11%	0.06%	0.00%	11.11%	0.93	11.87	92.75%
2/8/2000	12.88	0.63%	0.49%	0.00%	0.63%	0.93	11.95	92.75%
2/9/2000	12.96	0.62%	-0.48%	0.00%	0.62%	0.94	12.02	92.75%
2/10/2000	12.96	0.00%	1.23%	0.00%	0.00%	0.94	12.02	92.75%
2/11/2000	13.12	1.23%	-1.06%	0.00%	1.23%	0.95	12.17	92.75%
2/14/2000	12.96	-1.22%	0.58%	0.00%	-1.22%	0.94	12.02	92.75%
2/15/2000	13.28	2.47%	1.39%	0.00%	2.47%	0.96	12.32	92.75%
2/16/2000	13.20	-0.60%	0.72%	0.00%	-0.60%	0.96	12.24	92.75%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
2/17/2000	12.72	-3.64%	-0.25%	0.00%	-3.64%	0.92	11.80	92.75%
2/18/2000	12.96	1.89%	-1.40%	0.00%	1.89%	0.94	12.02	92.75%
2/22/2000	13.04	0.62%	0.46%	0.00%	0.62%	0.95	12.09	92.75%
2/23/2000	12.80	-1.84%	0.08%	0.00%	-1.84%	0.93	11.87	92.75%
2/24/2000	12.72	-0.62%	1.32%	0.00%	-0.62%	0.92	11.80	92.75%
2/25/2000	12.08	-5.03%	-1.76%	0.00%	-5.03%	0.88	11.20	92.75%
2/28/2000	12.04	-0.33%	2.02%	0.00%	-0.33%	0.87	11.17	92.75%
2/29/2000	12.32	2.33%	2.90%	0.00%	2.33%	0.89	11.43	92.75%
3/1/2000	12.32	0.00%	2.80%	0.00%	0.00%	0.89	11.43	92.75%
3/2/2000	12.88	4.55%	0.86%	0.00%	4.55%	0.93	11.95	92.75%
3/3/2000	13.12	1.86%	0.75%	0.00%	1.86%	0.95	12.17	92.75%
3/6/2000	12.80	-2.44%	-0.14%	0.00%	-2.44%	0.93	11.87	92.75%
3/7/2000	12.28	-4.06%	0.67%	0.00%	-4.06%	0.89	11.39	92.75%
3/8/2000	12.12	-1.30%	0.37%	0.00%	-1.30%	0.88	11.24	92.75%
3/9/2000	11.52	-4.95%	1.70%	0.00%	-4.95%	0.84	10.68	92.75%
3/10/2000	11.84	2.78%	0.58%	0.00%	2.78%	0.86	10.98	92.75%
3/13/2000	11.68	-1.35%	-0.52%	0.00%	-1.35%	0.85	10.83	92.75%
3/14/2000	12.56	7.53%	-1.09%	100.00%	-1.09%	0.84	11.72	93.33%
3/15/2000	13.04	3.82%	0.95%	0.00%	3.82%	0.87	12.17	93.33%
3/16/2000	15.04	15.34%	5.63%	0.00%	15.34%	1.00	14.04	93.33%
3/17/2000	14.88	-1.06%	0.09%	0.00%	-1.06%	0.99	13.89	93.33%
3/20/2000	14.08	-5.38%	-1.10%	0.00%	-5.38%	0.94	13.14	93.33%
3/21/2000	15.84	12.50%	2.63%	0.00%	12.50%	1.06	14.78	93.33%
3/22/2000	14.88	-6.06%	1.22%	0.00%	-6.06%	0.99	13.89	93.33%
3/23/2000	15.52	4.30%	1.41%	0.00%	4.30%	1.04	14.48	93.33%
3/24/2000	15.84	2.06%	0.44%	0.00%	2.06%	1.06	14.78	93.33%
3/27/2000	16.60	4.80%	0.07%	0.00%	4.80%	1.11	15.49	93.33%
3/28/2000	15.76	-5.06%	-1.44%	0.00%	-5.06%	1.05	14.71	93.33%
3/29/2000	15.68	-0.51%	2.35%	0.00%	-0.51%	1.05	14.63	93.33%
3/30/2000	15.36	-2.04%	0.42%	0.00%	-2.04%	1.02	14.34	93.33%
3/31/2000	16.64	8.33%	0.59%	0.00%	8.33%	1.11	15.53	93.33%
4/3/2000	16.24	-2.40%	0.75%	0.00%	-2.40%	1.08	15.16	93.33%
4/4/2000	15.36	-5.42%	-1.33%	0.00%	-5.42%	1.02	14.34	93.33%
4/5/2000	14.96	-2.60%	-0.22%	0.00%	-2.60%	1.00	13.96	93.33%
4/6/2000	14.88	-0.53%	1.50%	0.00%	-0.53%	0.99	13.89	93.33%
4/7/2000	15.36	3.23%	1.69%	0.00%	3.23%	1.02	14.34	93.33%
4/10/2000	15.60	1.56%	-0.79%	0.00%	1.56%	1.04	14.56	93.33%
4/11/2000	15.36	-1.54%	-0.10%	0.00%	-1.54%	1.02	14.34	93.33%
4/12/2000	15.36	0.00%	-1.09%	0.00%	0.00%	1.02	14.34	93.33%
4/13/2000	15.28	-0.52%	-0.57%	0.00%	-0.52%	1.02	14.26	93.33%
4/14/2000	15.28	0.00%	-3.98%	0.00%	0.00%	1.02	14.26	93.33%
4/17/2000	15.36	0.52%	1.70%	0.00%	0.52%	1.02	14.34	93.33%
4/18/2000	15.36	0.00%	3.14%	0.00%	0.00%	1.02	14.34	93.33%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
4/19/2000	15.12	-1.56%	-0.74%	0.00%	-1.56%	1.01	14.11	93.33%
4/20/2000	15.44	2.12%	1.16%	0.00%	2.12%	1.03	14.41	93.33%
4/24/2000	15.52	0.52%	-0.29%	0.00%	0.52%	1.04	14.48	93.33%
4/25/2000	15.60	0.52%	1.95%	0.00%	0.52%	1.04	14.56	93.33%
4/26/2000	15.98	2.44%	0.02%	0.00%	2.44%	1.07	14.91	93.33%
4/27/2000	15.92	-0.38%	1.68%	0.00%	-0.38%	1.06	14.86	93.33%
4/28/2000	15.92	0.00%	-0.10%	0.00%	0.00%	1.06	14.86	93.33%
5/1/2000	16.64	4.52%	0.57%	0.00%	4.52%	1.11	15.53	93.33%
5/2/2000	17.52	5.29%	-0.12%	0.00%	5.29%	1.17	16.35	93.33%
5/3/2000	16.96	-3.20%	-1.96%	0.00%	-3.20%	1.13	15.83	93.33%
5/4/2000	16.88	-0.47%	1.59%	0.00%	-0.47%	1.13	15.75	93.33%
5/5/2000	18.24	8.06%	2.11%	0.00%	8.06%	1.22	17.02	93.33%
5/8/2000	17.60	-3.51%	0.08%	0.00%	-3.51%	1.17	16.43	93.33%
5/9/2000	17.84	1.36%	0.00%	0.00%	1.36%	1.19	16.65	93.33%
5/10/2000	17.44	-2.24%	-1.29%	0.00%	-2.24%	1.16	16.28	93.33%
5/11/2000	17.44	0.00%	2.10%	0.00%	0.00%	1.16	16.28	93.33%
5/12/2000	18.80	7.80%	1.43%	0.00%	7.80%	1.25	17.55	93.33%
5/15/2000	19.44	3.40%	2.87%	0.00%	3.40%	1.30	18.14	93.33%
5/16/2000	20.88	7.41%	1.16%	0.00%	7.41%	1.39	19.49	93.33%
5/17/2000	20.64	-1.15%	0.23%	0.00%	-1.15%	1.38	19.26	93.33%
5/18/2000	20.32	-1.55%	-1.14%	0.00%	-1.55%	1.36	18.96	93.33%
5/19/2000	20.56	1.18%	-0.94%	0.00%	1.18%	1.37	19.19	93.33%
5/22/2000	20.00	-2.72%	-0.33%	0.00%	-2.72%	1.33	18.67	93.33%
5/23/2000	19.20	-4.00%	0.02%	0.00%	-4.00%	1.28	17.92	93.33%
5/24/2000	18.72	-2.50%	1.08%	0.00%	-2.50%	1.25	17.47	93.33%
5/25/2000	19.20	2.56%	-0.84%	0.00%	2.56%	1.28	17.92	93.33%
5/26/2000	19.60	2.08%	0.42%	0.00%	2.08%	1.31	18.29	93.33%
5/30/2000	21.20	8.16%	2.55%	0.00%	8.16%	1.41	19.79	93.33%
5/31/2000	22.60	6.60%	1.54%	0.00%	6.60%	1.51	21.09	93.33%
6/1/2000	22.60	0.00%	1.78%	0.00%	0.00%	1.51	21.09	93.33%
6/2/2000	22.55	-0.22%	0.92%	0.00%	-0.22%	1.50	21.05	93.33%
6/5/2000	22.80	1.11%	-0.54%	0.00%	1.11%	1.52	21.28	93.33%
6/6/2000	22.50	-1.32%	1.13%	0.00%	-1.32%	1.50	21.00	93.33%
6/7/2000	22.40	-0.44%	1.25%	0.00%	-0.44%	1.49	20.91	93.33%
6/8/2000	22.20	-0.89%	-0.44%	0.00%	-0.89%	1.48	20.72	93.33%
6/9/2000	21.60	-2.70%	-0.03%	0.00%	-2.70%	1.44	20.16	93.33%
6/12/2000	20.85	-3.47%	0.56%	0.00%	-3.47%	1.39	19.46	93.33%
6/13/2000	21.20	1.68%	1.83%	0.00%	1.68%	1.41	19.79	93.33%
6/14/2000	21.10	-0.47%	-0.03%	0.00%	-0.47%	1.41	19.69	93.33%
6/15/2000	21.60	2.37%	0.31%	0.00%	2.37%	1.44	20.16	93.33%
6/16/2000	21.35	-1.16%	-0.16%	0.00%	-1.16%	1.42	19.93	93.33%
6/19/2000	21.10	-1.17%	1.31%	0.00%	-1.17%	1.41	19.69	93.33%
6/20/2000	20.20	-4.27%	-0.78%	0.00%	-4.27%	1.35	18.85	93.33%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
6/21/2000	20.90	3.47%	0.73%	0.00%	3.47%	1.39	19.51	93.33%
6/22/2000	20.40	-2.39%	-0.94%	0.00%	-2.39%	1.36	19.04	93.33%
6/23/2000	20.40	0.00%	0.07%	0.00%	0.00%	1.36	19.04	93.33%
6/26/2000	21.00	2.94%	1.28%	0.00%	2.94%	1.40	19.60	93.33%
6/27/2000	21.10	0.48%	0.65%	0.00%	0.48%	1.41	19.69	93.33%
6/28/2000	21.40	1.42%	1.50%	0.00%	1.42%	1.43	19.97	93.33%
6/29/2000	21.30	-0.47%	0.18%	0.00%	-0.47%	1.42	19.88	93.33%
6/30/2000	22.50	5.63%	0.43%	0.00%	5.63%	1.50	21.00	93.33%
7/3/2000	22.10	-1.78%	1.00%	0.00%	-1.78%	1.47	20.63	93.33%
7/5/2000	21.70	-1.81%	-1.45%	0.00%	-1.81%	1.45	20.25	93.33%
7/6/2000	21.40	-1.38%	1.11%	0.00%	-1.38%	1.43	19.97	93.33%
7/7/2000	21.60	0.93%	1.17%	0.00%	0.93%	1.44	20.16	93.33%
7/10/2000	22.00	1.85%	0.42%	0.00%	1.85%	1.47	20.53	93.33%
7/11/2000	23.10	5.00%	0.91%	0.00%	5.00%	1.54	21.56	93.33%
7/12/2000	22.80	-1.30%	1.24%	0.00%	-1.30%	1.52	21.28	93.33%
7/13/2000	22.89	0.38%	0.81%	0.00%	0.38%	1.53	21.36	93.33%
7/14/2000	24.40	6.61%	0.70%	0.00%	6.61%	1.63	22.77	93.33%
7/17/2000	27.15	11.27%	0.24%	0.00%	11.27%	1.81	25.34	93.33%
7/18/2000	26.60	-2.03%	-0.29%	0.00%	-2.03%	1.77	24.83	93.33%
7/19/2000	27.80	4.51%	-0.12%	0.00%	4.51%	1.85	25.95	93.33%
7/20/2000	27.70	-0.36%	0.57%	0.00%	-0.36%	1.85	25.85	93.33%
7/21/2000	27.70	0.00%	-0.52%	0.00%	0.00%	1.85	25.85	93.33%
7/24/2000	27.50	-0.72%	-2.07%	0.00%	-0.72%	1.83	25.67	93.33%
7/25/2000	28.00	1.82%	0.48%	0.00%	1.82%	1.87	26.13	93.33%
7/26/2000	28.40	1.43%	-1.06%	0.00%	1.43%	1.89	26.51	93.33%
7/27/2000	29.60	4.23%	0.35%	0.00%	4.23%	1.97	27.63	93.33%
7/28/2000	31.10	5.07%	-1.34%	0.00%	5.07%	2.07	29.03	93.33%
7/31/2000	32.10	3.22%	0.88%	0.00%	3.22%	2.14	29.96	93.33%
8/1/2000	34.40	7.17%	1.33%	0.00%	7.17%	2.30	32.10	93.33%
8/2/2000	35.40	2.91%	0.19%	0.00%	2.91%	2.36	33.04	93.33%
8/3/2000	33.60	-5.08%	0.58%	0.00%	-5.08%	2.24	31.36	93.33%
8/4/2000	33.30	-0.89%	1.44%	0.00%	-0.89%	2.22	31.08	93.33%
8/7/2000	34.90	4.80%	1.25%	0.00%	4.80%	2.33	32.57	93.33%
8/8/2000	33.50	-4.01%	0.72%	0.00%	-4.01%	2.24	31.26	93.33%
8/9/2000	32.60	-2.69%	0.38%	0.00%	-2.69%	2.17	30.43	93.33%
8/10/2000	29.60	-9.20%	0.34%	0.00%	-9.20%	1.97	27.63	93.33%
8/11/2000	31.00	4.73%	2.01%	0.00%	4.73%	2.07	28.93	93.33%
8/14/2000	30.80	-0.65%	1.79%	0.00%	-0.65%	2.05	28.75	93.33%
8/15/2000	29.90	-2.92%	-0.49%	0.00%	-2.92%	1.99	27.91	93.33%
8/16/2000	30.60	2.34%	1.34%	0.00%	2.34%	2.04	28.56	93.33%
8/17/2000	30.40	-0.65%	1.19%	0.00%	-0.65%	2.03	28.37	93.33%
8/18/2000	30.50	0.33%	-0.60%	0.00%	0.33%	2.03	28.47	93.33%
8/21/2000	30.30	-0.66%	1.06%	0.00%	-0.66%	2.02	28.28	93.33%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
8/22/2000	30.60	0.99%	0.28%	0.00%	0.99%	2.04	28.56	93.33%
8/23/2000	31.95	4.41%	1.47%	0.00%	4.41%	2.13	29.82	93.33%
8/24/2000	31.95	0.00%	0.26%	0.00%	0.00%	2.13	29.82	93.33%
8/25/2000	31.90	-0.16%	0.95%	0.00%	-0.16%	2.13	29.77	93.33%
8/28/2000	31.90	0.00%	1.03%	0.00%	0.00%	2.13	29.77	93.33%
8/29/2000	31.95	0.16%	0.57%	0.00%	0.16%	2.13	29.82	93.33%
8/30/2000	31.80	-0.47%	-0.07%	0.00%	-0.47%	2.12	29.68	93.33%
8/31/2000	33.65	5.82%	0.85%	0.00%	5.82%	2.25	31.40	93.33%
9/1/2000	33.70	0.15%	0.56%	0.00%	0.15%	2.25	31.45	93.33%
9/5/2000	33.50	-0.59%	0.10%	0.00%	-0.59%	2.24	31.26	93.33%
9/6/2000	32.00	-4.48%	1.16%	0.00%	-4.48%	2.13	29.87	93.33%
9/7/2000	32.00	0.00%	1.23%	0.00%	0.00%	2.13	29.87	93.33%
9/8/2000	31.91	-0.27%	-0.85%	0.00%	-0.27%	2.13	29.78	93.33%
9/11/2000	31.30	-1.92%	0.91%	0.00%	-1.92%	2.09	29.21	93.33%
9/12/2000	29.20	-6.71%	-0.17%	0.00%	-6.71%	1.95	27.25	93.33%
9/13/2000	29.70	1.71%	-0.26%	0.00%	1.71%	1.98	27.72	93.33%
9/14/2000	30.40	2.36%	1.38%	0.00%	2.36%	2.03	28.37	93.33%
9/15/2000	29.60	-2.63%	-0.20%	0.00%	-2.63%	1.97	27.63	93.33%
9/18/2000	28.05	-5.24%	-0.25%	0.00%	-5.24%	1.87	26.18	93.33%
9/19/2000	28.50	1.60%	1.22%	0.00%	1.60%	1.90	26.60	93.33%
9/20/2000	29.13	2.19%	-0.13%	0.00%	2.19%	1.94	27.18	93.33%
9/21/2000	28.75	-1.29%	-0.16%	0.00%	-1.29%	1.92	26.83	93.33%
9/22/2000	28.56	-0.65%	-0.18%	0.00%	-0.65%	1.91	26.66	93.33%
9/25/2000	26.13	-8.53%	-1.27%	0.00%	-8.53%	1.74	24.38	93.33%
9/26/2000	26.50	1.44%	0.00%	0.00%	1.44%	1.77	24.73	93.33%
9/27/2000	24.50	-7.55%	0.13%	0.00%	-7.55%	1.63	22.87	93.33%
9/28/2000	25.00	2.04%	2.55%	0.00%	2.04%	1.67	23.33	93.33%
9/29/2000	26.75	7.00%	0.06%	100.00%	0.06%	1.67	25.08	93.76%
10/2/2000	27.75	3.74%	-0.17%	0.00%	3.74%	1.73	26.02	93.76%
10/3/2000	27.38	-1.35%	-0.22%	0.00%	-1.35%	1.71	25.67	93.76%
10/4/2000	27.44	0.23%	-0.14%	0.00%	0.23%	1.71	25.73	93.76%
10/5/2000	26.38	-3.87%	-0.40%	0.00%	-3.87%	1.65	24.73	93.76%
10/6/2000	24.56	-6.87%	-1.17%	0.00%	-6.87%	1.53	23.03	93.76%
10/9/2000	24.25	-1.27%	0.42%	0.00%	-1.27%	1.51	22.74	93.76%
10/10/2000	23.50	-3.09%	-0.05%	0.00%	-3.09%	1.47	22.03	93.76%
10/11/2000	23.50	0.00%	-0.10%	0.00%	0.00%	1.47	22.03	93.76%
10/12/2000	24.88	5.85%	-0.20%	0.00%	5.85%	1.55	23.32	93.76%
10/13/2000	26.25	5.53%	2.41%	0.00%	5.53%	1.64	24.61	93.76%
10/16/2000	27.13	3.33%	-0.06%	0.00%	3.33%	1.69	25.43	93.76%
10/17/2000	27.00	-0.46%	-0.72%	0.00%	-0.46%	1.68	25.32	93.76%
10/18/2000	26.44	-2.08%	-0.64%	0.00%	-2.08%	1.65	24.79	93.76%
10/19/2000	27.00	2.13%	3.29%	0.00%	2.13%	1.68	25.32	93.76%
10/20/2000	27.00	0.00%	1.51%	0.00%	0.00%	1.68	25.32	93.76%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
10/23/2000	27.00	0.00%	-0.20%	0.00%	0.00%	1.68	25.32	93.76%
10/24/2000	27.75	2.78%	0.03%	0.00%	2.78%	1.73	26.02	93.76%
10/25/2000	28.06	1.13%	-2.47%	0.00%	1.13%	1.75	26.31	93.76%
10/26/2000	27.75	-1.11%	0.50%	0.00%	-1.11%	1.73	26.02	93.76%
10/27/2000	27.00	-2.70%	0.70%	0.00%	-2.70%	1.68	25.32	93.76%
10/30/2000	27.00	0.00%	1.89%	0.00%	0.00%	1.68	25.32	93.76%
10/31/2000	26.88	-0.46%	2.03%	0.00%	-0.46%	1.68	25.20	93.76%
11/1/2000	27.13	0.93%	0.55%	0.00%	0.93%	1.69	25.43	93.76%
11/2/2000	28.06	3.46%	0.70%	0.00%	3.46%	1.75	26.31	93.76%
11/3/2000	27.38	-2.45%	0.47%	0.00%	-2.45%	1.71	25.67	93.76%
11/6/2000	27.38	0.00%	0.53%	0.00%	0.00%	1.71	25.67	93.76%
11/7/2000	27.50	0.46%	0.00%	0.00%	0.46%	1.72	25.78	93.76%
11/8/2000	27.50	0.00%	0.18%	0.00%	0.00%	1.72	25.78	93.76%
11/9/2000	27.25	-0.91%	-0.14%	0.00%	-0.91%	1.70	25.55	93.76%
11/10/2000	25.38	-6.88%	-1.73%	0.00%	-6.88%	1.58	23.79	93.76%
11/13/2000	24.75	-2.46%	0.18%	0.00%	-2.46%	1.54	23.21	93.76%
11/14/2000	26.50	7.07%	1.90%	0.00%	7.07%	1.65	24.85	93.76%
11/15/2000	26.75	0.94%	1.60%	0.00%	0.94%	1.67	25.08	93.76%
11/16/2000	26.94	0.70%	-0.35%	0.00%	0.70%	1.68	25.26	93.76%
11/17/2000	26.50	-1.62%	0.39%	0.00%	-1.62%	1.65	24.85	93.76%
11/20/2000	24.88	-6.13%	-1.85%	0.00%	-6.13%	1.55	23.32	93.76%
11/21/2000	24.50	-1.51%	0.63%	0.00%	-1.51%	1.53	22.97	93.76%
11/22/2000	25.13	2.55%	-1.20%	0.00%	2.55%	1.57	23.56	93.76%
11/24/2000	25.00	-0.50%	1.52%	0.00%	-0.50%	1.56	23.44	93.76%
11/27/2000	24.50	-2.00%	0.41%	0.00%	-2.00%	1.53	22.97	93.76%
11/28/2000	23.75	-3.06%	-1.20%	0.00%	-3.06%	1.48	22.27	93.76%
11/29/2000	22.75	-4.21%	-0.70%	0.00%	-4.21%	1.42	21.33	93.76%
11/30/2000	18.75	-17.58%	-1.30%	0.00%	-17.58%	1.17	17.58	93.76%
12/1/2000	20.13	7.33%	1.73%	0.00%	7.33%	1.26	18.87	93.76%
12/4/2000	22.75	13.04%	1.38%	0.00%	13.04%	1.42	21.33	93.76%
12/5/2000	23.50	3.30%	3.48%	0.00%	3.30%	1.47	22.03	93.76%
12/6/2000	23.31	-0.80%	-1.26%	0.00%	-0.80%	1.45	21.86	93.76%
12/7/2000	24.06	3.22%	0.47%	0.00%	3.22%	1.50	22.56	93.76%
12/8/2000	24.00	-0.26%	0.89%	0.00%	-0.26%	1.50	22.50	93.76%
12/11/2000	23.88	-0.52%	1.40%	0.00%	-0.52%	1.49	22.39	93.76%
12/12/2000	23.50	-1.57%	-0.75%	0.00%	-1.57%	1.47	22.03	93.76%
12/13/2000	23.38	-0.53%	-0.47%	0.00%	-0.53%	1.46	21.92	93.76%
12/14/2000	22.88	-2.14%	-1.95%	0.00%	-2.14%	1.43	21.45	93.76%
12/15/2000	23.38	2.19%	-0.67%	0.00%	2.19%	1.46	21.92	93.76%
12/18/2000	23.63	1.07%	2.61%	0.00%	1.07%	1.47	22.15	93.76%
12/19/2000	22.75	-3.70%	-0.62%	0.00%	-3.70%	1.42	21.33	93.76%
12/20/2000	22.75	0.00%	-1.71%	0.00%	0.00%	1.42	21.33	93.76%
12/21/2000	22.75	0.00%	1.01%	0.00%	0.00%	1.42	21.33	93.76%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
12/22/2000	23.75	4.40%	2.62%	0.00%	4.40%	1.48	22.27	93.76%
12/26/2000	23.50	-1.05%	1.39%	0.00%	-1.05%	1.47	22.03	93.76%
12/27/2000	22.63	-3.72%	1.38%	0.00%	-3.72%	1.41	21.21	93.76%
12/28/2000	23.06	1.93%	1.58%	0.00%	1.93%	1.44	21.62	93.76%
12/29/2000	23.38	1.36%	-0.37%	0.00%	1.36%	1.46	21.92	93.76%
1/2/2001	23.63	1.07%	-1.39%	0.00%	1.07%	1.47	22.15	93.76%
1/3/2001	24.13	2.12%	3.81%	0.00%	2.12%	1.51	22.62	93.76%
1/4/2001	23.25	-3.63%	-0.71%	0.00%	-3.63%	1.45	21.80	93.76%
1/5/2001	22.00	-5.38%	-1.26%	0.00%	-5.38%	1.37	20.63	93.76%
1/8/2001	21.38	-2.84%	0.93%	0.00%	-2.84%	1.33	20.04	93.76%
1/9/2001	21.63	1.17%	0.67%	0.00%	1.17%	1.35	20.28	93.76%
1/10/2001	22.13	2.31%	1.96%	0.00%	2.31%	1.38	20.74	93.76%
1/11/2001	21.38	-3.39%	0.96%	0.00%	-3.39%	1.33	20.04	93.76%
1/12/2001	23.00	7.60%	0.60%	0.00%	7.60%	1.44	21.56	93.76%
1/16/2001	23.00	0.00%	1.56%	0.00%	0.00%	1.44	21.56	93.76%
1/17/2001	23.25	1.09%	-0.80%	0.00%	1.09%	1.45	21.80	93.76%
1/18/2001	21.75	-6.45%	0.75%	0.00%	-6.45%	1.36	20.39	93.76%
1/19/2001	23.31	7.18%	-0.02%	0.00%	7.18%	1.45	21.86	93.76%
1/22/2001	22.13	-5.09%	0.82%	0.00%	-5.09%	1.38	20.74	93.76%
1/23/2001	23.00	3.95%	1.42%	0.00%	3.95%	1.44	21.56	93.76%
1/24/2001	23.50	2.17%	0.14%	0.00%	2.17%	1.47	22.03	93.76%
1/25/2001	23.50	0.00%	0.00%	0.00%	0.00%	1.47	22.03	93.76%
1/26/2001	23.38	-0.53%	0.19%	0.00%	-0.53%	1.46	21.92	93.76%
1/29/2001	23.13	-1.07%	0.89%	0.00%	-1.07%	1.44	21.68	93.76%
1/30/2001	23.00	-0.54%	0.76%	0.00%	-0.54%	1.44	21.56	93.76%
1/31/2001	24.00	4.35%	-0.25%	0.00%	4.35%	1.50	22.50	93.76%
2/1/2001	26.13	8.85%	0.79%	0.00%	8.85%	1.63	24.49	93.76%
2/2/2001	26.25	0.48%	-0.49%	0.00%	0.48%	1.64	24.61	93.76%
2/5/2001	26.75	1.90%	1.39%	0.00%	1.90%	1.67	25.08	93.76%
2/6/2001	27.73	3.68%	0.48%	0.00%	3.68%	1.73	26.00	93.76%
2/7/2001	27.88	0.51%	-0.17%	0.00%	0.51%	1.74	26.14	93.76%
2/8/2001	27.75	-0.45%	0.04%	0.00%	-0.45%	1.73	26.02	93.76%
2/9/2001	28.38	2.25%	-0.51%	0.00%	2.25%	1.77	26.60	93.76%
2/12/2001	28.75	1.32%	1.26%	0.00%	1.32%	1.79	26.96	93.76%
2/13/2001	28.63	-0.43%	-0.20%	0.00%	-0.43%	1.79	26.84	93.76%
2/14/2001	27.00	-5.68%	0.04%	0.00%	-5.68%	1.68	25.32	93.76%
2/15/2001	27.38	1.39%	0.97%	0.00%	1.39%	1.71	25.67	93.76%
2/16/2001	28.00	2.28%	-0.51%	0.00%	2.28%	1.75	26.25	93.76%
2/20/2001	29.00	3.57%	-0.60%	0.00%	3.57%	1.81	27.19	93.76%
2/21/2001	28.25	-2.59%	-0.94%	0.00%	-2.59%	1.76	26.49	93.76%
2/22/2001	28.63	1.33%	0.05%	0.00%	1.33%	1.79	26.84	93.76%
2/23/2001	29.13	1.75%	0.17%	0.00%	1.75%	1.82	27.31	93.76%
2/26/2001	28.63	-1.72%	1.97%	0.00%	-1.72%	1.79	26.84	93.76%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
2/27/2001	27.75	-3.06%	-0.17%	0.00%	-3.06%	1.73	26.02	93.76%
2/28/2001	27.00	-2.70%	-0.89%	0.00%	-2.70%	1.68	25.32	93.76%
3/1/2001	28.13	4.17%	-0.26%	0.00%	4.17%	1.75	26.37	93.76%
3/2/2001	28.94	2.89%	0.83%	0.00%	2.89%	1.81	27.13	93.76%
3/5/2001	27.63	-4.54%	0.33%	0.00%	-4.54%	1.72	25.90	93.76%
3/6/2001	27.88	0.90%	1.45%	0.00%	0.90%	1.74	26.14	93.76%
3/7/2001	28.38	1.79%	1.33%	0.00%	1.79%	1.77	26.60	93.76%
3/8/2001	27.50	-3.08%	0.56%	0.00%	-3.08%	1.72	25.78	93.76%
3/9/2001	27.81	1.14%	-0.86%	0.00%	1.14%	1.74	26.08	93.76%
3/12/2001	27.69	-0.45%	-2.53%	0.00%	-0.45%	1.73	25.96	93.76%
3/13/2001	27.25	-1.58%	0.39%	0.00%	-1.58%	1.70	25.55	93.76%
3/14/2001	26.75	-1.83%	-1.44%	0.00%	-1.83%	1.67	25.08	93.76%
3/15/2001	25.06	-6.31%	0.27%	0.00%	-6.31%	1.56	23.50	93.76%
3/16/2001	27.00	7.73%	-1.49%	100.00%	-1.49%	1.54	25.46	94.29%
3/19/2001	27.75	2.78%	1.86%	0.00%	2.78%	1.58	26.17	94.29%
3/20/2001	27.38	-1.35%	-0.77%	0.00%	-1.35%	1.56	25.81	94.29%
3/21/2001	26.38	-3.65%	-1.15%	0.00%	-3.65%	1.50	24.87	94.29%
3/22/2001	25.38	-3.79%	-0.29%	0.00%	-3.79%	1.45	23.93	94.29%
3/23/2001	26.50	4.43%	1.71%	0.00%	4.43%	1.51	24.99	94.29%
3/26/2001	24.38	-8.02%	1.14%	0.00%	-8.02%	1.39	22.98	94.29%
3/27/2001	25.06	2.82%	1.83%	0.00%	2.82%	1.43	23.63	94.29%
3/28/2001	24.50	-2.24%	-1.75%	0.00%	-2.24%	1.40	23.10	94.29%
3/29/2001	23.00	-6.12%	-0.40%	0.00%	-6.12%	1.31	21.69	94.29%
3/30/2001	24.00	4.35%	2.53%	0.00%	4.35%	1.37	22.63	94.29%
4/2/2001	24.00	0.00%	-1.42%	0.00%	0.00%	1.37	22.63	94.29%
4/3/2001	22.75	-5.21%	-2.29%	0.00%	-5.21%	1.30	21.45	94.29%
4/4/2001	23.00	1.10%	0.27%	0.00%	1.10%	1.31	21.69	94.29%
4/5/2001	23.00	0.00%	3.51%	0.00%	0.00%	1.31	21.69	94.29%
4/6/2001	22.69	-1.36%	-1.19%	0.00%	-1.36%	1.29	21.39	94.29%
4/9/2001	23.06	1.64%	1.45%	0.00%	1.64%	1.32	21.74	94.29%
4/10/2001	23.06	0.00%	2.21%	0.00%	0.00%	1.32	21.74	94.29%
4/11/2001	22.92	-0.61%	0.15%	0.00%	-0.61%	1.31	21.61	94.29%
4/12/2001	23.90	4.28%	1.77%	0.00%	4.28%	1.36	22.54	94.29%
4/16/2001	24.20	1.26%	-0.29%	0.00%	1.26%	1.38	22.82	94.29%
4/17/2001	24.09	-0.45%	0.80%	0.00%	-0.45%	1.37	22.72	94.29%
4/18/2001	23.60	-2.03%	1.83%	0.00%	-2.03%	1.35	22.25	94.29%
4/19/2001	23.93	1.40%	0.89%	0.00%	1.40%	1.37	22.56	94.29%
4/20/2001	23.30	-2.63%	-0.29%	0.00%	-2.63%	1.33	21.97	94.29%
4/23/2001	22.79	-2.19%	0.26%	0.00%	-2.19%	1.30	21.49	94.29%
4/24/2001	22.87	0.35%	-0.03%	0.00%	0.35%	1.30	21.57	94.29%
4/25/2001	22.95	0.35%	2.36%	0.00%	0.35%	1.31	21.64	94.29%
4/26/2001	23.00	0.22%	1.38%	0.00%	0.22%	1.31	21.69	94.29%
4/27/2001	22.00	-4.35%	1.39%	0.00%	-4.35%	1.26	20.74	94.29%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
4/30/2001	22.73	3.32%	-0.04%	0.00%	3.32%	1.30	21.43	94.29%
5/1/2001	22.80	0.31%	1.32%	0.00%	0.31%	1.30	21.50	94.29%
5/2/2001	23.25	1.97%	-1.05%	0.00%	1.97%	1.33	21.92	94.29%
5/3/2001	23.85	2.58%	-0.63%	0.00%	2.58%	1.36	22.49	94.29%
5/4/2001	25.20	5.66%	2.08%	0.00%	5.66%	1.44	23.76	94.29%
5/7/2001	26.11	3.61%	-0.05%	0.00%	3.61%	1.49	24.62	94.29%
5/8/2001	28.05	7.43%	0.60%	0.00%	7.43%	1.60	26.45	94.29%
5/9/2001	28.03	-0.07%	0.41%	0.00%	-0.07%	1.60	26.43	94.29%
5/10/2001	28.24	0.75%	0.34%	0.00%	0.75%	1.61	26.63	94.29%
5/11/2001	30.50	8.00%	0.06%	0.00%	8.00%	1.74	28.76	94.29%
5/14/2001	29.50	-3.28%	0.83%	0.00%	-3.28%	1.68	27.82	94.29%
5/15/2001	28.95	-1.86%	0.73%	0.00%	-1.86%	1.65	27.30	94.29%
5/16/2001	28.44	-1.76%	1.79%	0.00%	-1.76%	1.62	26.82	94.29%
5/17/2001	27.60	-2.95%	1.12%	0.00%	-2.95%	1.57	26.03	94.29%
5/18/2001	28.90	4.71%	1.03%	0.00%	4.71%	1.65	27.25	94.29%
5/21/2001	30.10	4.15%	1.80%	0.00%	4.15%	1.72	28.38	94.29%
5/22/2001	29.41	-2.31%	0.31%	0.00%	-2.31%	1.68	27.73	94.29%
5/23/2001	28.01	-4.74%	-0.41%	0.00%	-4.74%	1.60	26.41	94.29%
5/24/2001	28.95	3.36%	0.41%	0.00%	3.36%	1.65	27.30	94.29%
5/25/2001	29.48	1.83%	0.37%	0.00%	1.83%	1.68	27.80	94.29%
5/29/2001	28.57	-3.09%	-0.28%	0.00%	-3.09%	1.63	26.94	94.29%
5/30/2001	27.90	-2.35%	-0.82%	0.00%	-2.35%	1.59	26.31	94.29%
5/31/2001	29.35	5.20%	0.71%	0.00%	5.20%	1.67	27.68	94.29%
6/1/2001	29.01	-1.16%	0.47%	0.00%	-1.16%	1.66	27.35	94.29%
6/4/2001	29.15	0.48%	1.74%	0.00%	0.48%	1.66	27.49	94.29%
6/5/2001	29.00	-0.51%	1.24%	0.00%	-0.51%	1.65	27.35	94.29%
6/6/2001	28.50	-1.72%	-0.86%	0.00%	-1.72%	1.63	26.87	94.29%
6/7/2001	28.96	1.61%	-0.25%	0.00%	1.61%	1.65	27.31	94.29%
6/8/2001	29.35	1.35%	-0.58%	0.00%	1.35%	1.67	27.68	94.29%
6/11/2001	32.85	11.93%	-0.84%	0.00%	11.93%	1.87	30.98	94.29%
6/12/2001	33.49	1.95%	-0.04%	0.00%	1.95%	1.91	31.58	94.29%
6/13/2001	32.35	-3.40%	-0.66%	0.00%	-3.40%	1.85	30.50	94.29%
6/14/2001	31.40	-2.94%	-1.51%	0.00%	-2.94%	1.79	29.61	94.29%
6/15/2001	30.91	-1.56%	0.15%	0.00%	-1.56%	1.76	29.15	94.29%
6/18/2001	30.00	-2.94%	-0.39%	0.00%	-2.94%	1.71	28.29	94.29%
6/19/2001	31.48	4.93%	0.56%	0.00%	4.93%	1.80	29.68	94.29%
6/20/2001	33.50	6.42%	0.99%	0.00%	6.42%	1.91	31.59	94.29%
6/21/2001	34.21	2.12%	0.45%	0.00%	2.12%	1.95	32.26	94.29%
6/22/2001	33.82	-1.14%	-0.92%	0.00%	-1.14%	1.93	31.89	94.29%
6/25/2001	34.20	1.12%	0.49%	0.00%	1.12%	1.95	32.25	94.29%
6/26/2001	33.30	-2.63%	1.07%	0.00%	-2.63%	1.90	31.40	94.29%
6/27/2001	31.85	-4.35%	-0.14%	0.00%	-4.35%	1.82	30.03	94.29%
6/28/2001	31.85	0.00%	0.34%	0.00%	0.00%	1.82	30.03	94.29%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
6/29/2001	31.15	-2.20%	1.46%	0.00%	-2.20%	1.78	29.37	94.29%
7/2/2001	30.86	-0.93%	0.23%	0.00%	-0.93%	1.76	29.10	94.29%
7/3/2001	30.90	0.13%	0.55%	0.00%	0.13%	1.76	29.14	94.29%
7/5/2001	30.44	-1.49%	-0.01%	0.00%	-1.49%	1.74	28.70	94.29%
7/6/2001	29.30	-3.75%	-1.08%	0.00%	-3.75%	1.67	27.63	94.29%
7/9/2001	28.80	-1.71%	0.22%	0.00%	-1.71%	1.64	27.16	94.29%
7/10/2001	29.10	1.04%	-0.95%	0.00%	1.04%	1.66	27.44	94.29%
7/11/2001	30.15	3.61%	-0.17%	0.00%	3.61%	1.72	28.43	94.29%
7/12/2001	32.99	9.42%	1.55%	0.00%	9.42%	1.88	31.11	94.29%
7/13/2001	37.00	12.16%	0.76%	0.00%	12.16%	2.11	34.89	94.29%
7/16/2001	36.55	-1.22%	-1.44%	0.00%	-1.22%	2.09	34.46	94.29%
7/17/2001	35.80	-2.05%	1.21%	0.00%	-2.05%	2.04	33.76	94.29%
7/18/2001	37.70	5.31%	-0.29%	0.00%	5.31%	2.15	35.55	94.29%
7/19/2001	38.80	2.92%	0.75%	0.00%	2.92%	2.21	36.59	94.29%
7/20/2001	38.43	-0.95%	0.75%	0.00%	-0.95%	2.19	36.24	94.29%
7/23/2001	36.98	-3.77%	-0.24%	0.00%	-3.77%	2.11	34.87	94.29%
7/24/2001	35.95	-2.79%	-1.63%	0.00%	-2.79%	2.05	33.90	94.29%
7/25/2001	34.97	-2.73%	1.70%	0.00%	-2.73%	2.00	32.97	94.29%
7/26/2001	35.71	2.12%	0.91%	0.00%	2.12%	2.04	33.67	94.29%
7/27/2001	35.45	-0.73%	0.54%	0.00%	-0.73%	2.02	33.43	94.29%
7/30/2001	33.95	-4.23%	0.34%	0.00%	-4.23%	1.94	32.01	94.29%
7/31/2001	33.27	-2.00%	0.40%	0.00%	-2.00%	1.90	31.37	94.29%
8/1/2001	34.65	4.15%	0.57%	0.00%	4.15%	1.98	32.67	94.29%
8/2/2001	36.70	5.92%	1.15%	0.00%	5.92%	2.09	34.61	94.29%
8/3/2001	36.70	0.00%	-0.70%	0.00%	0.00%	2.09	34.61	94.29%
8/6/2001	36.60	-0.27%	-0.44%	0.00%	-0.27%	2.09	34.51	94.29%
8/7/2001	35.45	-3.14%	0.32%	0.00%	-3.14%	2.02	33.43	94.29%
8/8/2001	35.23	-0.62%	-1.34%	0.00%	-0.62%	2.01	33.22	94.29%
8/9/2001	37.75	7.15%	-0.05%	100.00%	-0.05%	2.01	35.74	94.68%
8/10/2001	37.81	0.16%	0.71%	0.00%	0.16%	2.01	35.80	94.68%
8/13/2001	40.08	6.00%	0.71%	0.00%	6.00%	2.13	37.95	94.68%
8/14/2001	39.00	-2.69%	0.70%	0.00%	-2.69%	2.08	36.92	94.68%
8/15/2001	38.43	-1.46%	0.67%	0.00%	-1.46%	2.05	36.38	94.68%
8/16/2001	37.65	-2.03%	0.84%	0.00%	-2.03%	2.00	35.65	94.68%
8/17/2001	44.00	16.87%	-0.59%	100.00%	-0.59%	1.99	42.01	95.47%
8/20/2001	44.79	1.80%	1.00%	0.00%	1.80%	2.03	42.76	95.47%
8/21/2001	43.99	-1.79%	-0.68%	0.00%	-1.79%	1.99	42.00	95.47%
8/22/2001	46.55	5.82%	1.15%	0.00%	5.82%	2.11	44.44	95.47%
8/23/2001	45.56	-2.13%	-0.54%	0.00%	-2.13%	2.06	43.50	95.47%
8/24/2001	45.64	0.18%	1.47%	0.00%	0.18%	2.07	43.57	95.47%
8/27/2001	44.60	-2.28%	-0.08%	0.00%	-2.28%	2.02	42.58	95.47%
8/28/2001	44.10	-1.12%	-0.61%	0.00%	-1.12%	2.00	42.10	95.47%
8/29/2001	45.80	3.85%	0.17%	0.00%	3.85%	2.07	43.73	95.47%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
8/30/2001	45.26	-1.18%	-1.57%	0.00%	-1.18%	2.05	43.21	95.47%
8/31/2001	44.97	-0.64%	0.71%	0.00%	-0.64%	2.04	42.93	95.47%
9/4/2001	48.25	7.29%	0.76%	0.00%	7.29%	2.18	46.07	95.47%
9/5/2001	48.27	0.04%	0.09%	0.00%	0.04%	2.19	46.08	95.47%
9/6/2001	49.35	2.24%	-0.96%	0.00%	2.24%	2.23	47.12	95.47%
9/7/2001	49.93	1.18%	-1.51%	0.00%	1.18%	2.26	47.67	95.47%
9/10/2001	49.40	-1.06%	-0.46%	0.00%	-1.06%	2.24	47.16	95.47%
9/17/2001	41.20	-16.60%	-4.26%	0.00%	-16.60%	1.87	39.33	95.47%
9/18/2001	41.36	0.39%	-1.89%	0.00%	0.39%	1.87	39.49	95.47%
9/19/2001	36.20	-12.48%	-2.39%	0.00%	-12.48%	1.64	34.56	95.47%
9/20/2001	32.95	-8.98%	-2.24%	0.00%	-8.98%	1.49	31.46	95.47%
9/21/2001	35.95	9.10%	-0.69%	0.00%	9.10%	1.63	34.32	95.47%
9/24/2001	40.10	11.54%	2.40%	0.00%	11.54%	1.82	38.28	95.47%
9/25/2001	37.87	-5.56%	0.38%	0.00%	-5.56%	1.71	36.16	95.47%
9/26/2001	34.77	-8.19%	-0.42%	0.00%	-8.19%	1.57	33.20	95.47%
9/27/2001	39.00	12.17%	1.61%	0.00%	12.17%	1.77	37.23	95.47%
9/28/2001	39.25	0.64%	3.17%	0.00%	0.64%	1.78	37.47	95.47%
10/1/2001	38.00	-3.18%	-0.72%	0.00%	-3.18%	1.72	36.28	95.47%
10/2/2001	38.40	1.05%	1.12%	0.00%	1.05%	1.74	36.66	95.47%
10/3/2001	42.50	10.68%	2.25%	0.00%	10.68%	1.92	40.58	95.47%
10/4/2001	44.25	4.12%	1.20%	0.00%	4.12%	2.00	42.25	95.47%
10/5/2001	42.30	-4.41%	0.76%	0.00%	-4.41%	1.91	40.39	95.47%
10/8/2001	38.45	-9.10%	-0.22%	0.00%	-9.10%	1.74	36.71	95.47%
10/9/2001	38.48	0.08%	0.07%	0.00%	0.08%	1.74	36.74	95.47%
10/10/2001	37.90	-1.51%	3.03%	0.00%	-1.51%	1.72	36.18	95.47%
10/11/2001	39.05	3.03%	1.59%	0.00%	3.03%	1.77	37.28	95.47%
10/12/2001	37.75	-3.33%	-0.25%	0.00%	-3.33%	1.71	36.04	95.47%
10/15/2001	36.21	-4.08%	0.51%	0.00%	-4.08%	1.64	34.57	95.47%
10/16/2001	33.31	-8.01%	1.29%	0.00%	-8.01%	1.51	31.80	95.47%
10/17/2001	32.86	-1.35%	-0.95%	0.00%	-1.35%	1.49	31.37	95.47%
10/18/2001	29.33	-10.74%	0.05%	0.00%	-10.74%	1.33	28.00	95.47%
10/19/2001	29.90	1.94%	0.41%	0.00%	1.94%	1.35	28.55	95.47%
10/22/2001	32.08	7.29%	1.66%	0.00%	7.29%	1.45	30.63	95.47%
10/23/2001	32.50	1.31%	-0.14%	0.00%	1.31%	1.47	31.03	95.47%
10/24/2001	33.41	2.80%	0.21%	0.00%	2.80%	1.51	31.90	95.47%
10/25/2001	29.75	-10.95%	2.03%	0.00%	-10.95%	1.35	28.40	95.47%
10/26/2001	26.41	-11.23%	0.67%	0.00%	-11.23%	1.20	25.21	95.47%
10/29/2001	24.71	-6.44%	-1.08%	0.00%	-6.44%	1.12	23.59	95.47%
10/30/2001	25.65	3.80%	-1.59%	0.00%	3.80%	1.16	24.49	95.47%
10/31/2001	26.73	4.21%	0.63%	0.00%	4.21%	1.21	25.52	95.47%
11/1/2001	27.28	2.06%	1.82%	0.00%	2.06%	1.23	26.05	95.47%
11/2/2001	26.80	-1.76%	0.07%	0.00%	-1.76%	1.21	25.59	95.47%
11/5/2001	24.21	-9.66%	1.00%	0.00%	-9.66%	1.10	23.11	95.47%

**True Value and Artificial Inflation for ACLN Common Stock
from June 15, 1999 to April 2, 2002**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
11/6/2001	25.21	4.13%	0.60%	0.00%	4.13%	1.14	24.07	95.47%
11/7/2001	25.48	1.07%	0.21%	0.00%	1.07%	1.15	24.33	95.47%
11/8/2001	25.50	0.08%	1.13%	0.00%	0.08%	1.15	24.35	95.47%
11/9/2001	26.90	5.49%	0.52%	0.00%	5.49%	1.22	25.68	95.47%
11/12/2001	28.45	5.76%	0.31%	0.00%	5.76%	1.29	27.16	95.47%
11/13/2001	30.70	7.91%	1.39%	0.00%	7.91%	1.39	29.31	95.47%
11/14/2001	33.09	7.79%	0.69%	100.00%	0.69%	1.40	31.69	95.77%
11/15/2001	37.60	13.63%	-1.57%	0.00%	13.63%	1.59	36.01	95.77%
11/16/2001	36.54	-2.82%	0.53%	0.00%	-2.82%	1.55	34.99	95.77%
11/19/2001	35.01	-4.19%	0.82%	0.00%	-4.19%	1.48	33.53	95.77%
11/20/2001	36.20	3.40%	0.67%	0.00%	3.40%	1.53	34.67	95.77%
11/21/2001	35.51	-1.91%	-0.63%	0.00%	-1.91%	1.50	34.01	95.77%
11/23/2001	34.60	-2.56%	0.73%	0.00%	-2.56%	1.46	33.14	95.77%
11/26/2001	31.61	-8.64%	0.14%	0.00%	-8.64%	1.34	30.27	95.77%
11/27/2001	31.45	-0.51%	0.59%	0.00%	-0.51%	1.33	30.12	95.77%
11/28/2001	30.56	-2.83%	-0.81%	0.00%	-2.83%	1.29	29.27	95.77%
11/29/2001	31.06	1.64%	1.33%	0.00%	1.64%	1.31	29.75	95.77%
11/30/2001	33.00	6.25%	0.81%	0.00%	6.25%	1.40	31.60	95.77%
12/3/2001	34.05	3.18%	-0.54%	0.00%	3.18%	1.44	32.61	95.77%
12/4/2001	34.00	-0.15%	2.51%	0.00%	-0.15%	1.44	32.56	95.77%
12/5/2001	34.60	1.76%	2.55%	0.00%	1.76%	1.46	33.14	95.77%
12/6/2001	33.00	-4.62%	-0.19%	0.00%	-4.62%	1.40	31.60	95.77%
12/7/2001	33.45	1.36%	0.22%	0.00%	1.36%	1.41	32.04	95.77%
12/10/2001	33.30	-0.45%	-1.43%	0.00%	-0.45%	1.41	31.89	95.77%
12/11/2001	32.97	-0.99%	0.58%	0.00%	-0.99%	1.39	31.58	95.77%
12/12/2001	33.25	0.85%	0.81%	0.00%	0.85%	1.41	31.84	95.77%
12/13/2001	35.81	7.70%	-0.75%	0.00%	7.70%	1.51	34.30	95.77%
12/14/2001	35.75	-0.17%	2.10%	0.00%	-0.17%	1.51	34.24	95.77%
12/17/2001	30.75	-13.99%	0.99%	0.00%	-13.99%	1.30	29.45	95.77%
12/18/2001	26.50	-13.82%	1.28%	0.00%	-13.82%	1.12	25.38	95.77%
12/19/2001	26.11	-1.47%	0.59%	0.00%	-1.47%	1.10	25.01	95.77%
12/20/2001	9.40	-64.00%	-0.49%	100.00%	-0.49%	1.10	8.30	88.31%
12/21/2001	10.10	7.45%	2.02%	0.00%	7.45%	1.18	8.92	88.31%
12/24/2001	7.79	-22.87%	0.80%	0.00%	-22.87%	0.91	6.88	88.31%
12/26/2001	10.31	32.35%	1.27%	0.00%	32.35%	1.21	9.10	88.31%
12/27/2001	10.66	3.39%	0.20%	0.00%	3.39%	1.25	9.41	88.31%
12/28/2001	8.86	-16.89%	0.54%	0.00%	-16.89%	1.04	7.82	88.31%
12/31/2001	9.27	4.63%	-0.49%	0.00%	4.63%	1.08	8.19	88.31%
1/2/2002	10.27	10.79%	0.14%	0.00%	10.79%	1.20	9.07	88.31%
1/3/2002	11.35	10.52%	1.51%	0.00%	10.52%	1.33	10.02	88.31%
1/4/2002	10.30	-9.25%	1.45%	0.00%	-9.25%	1.20	9.10	88.31%
1/7/2002	7.23	-29.81%	-0.21%	100.00%	-0.21%	1.20	6.03	83.38%
1/8/2002	6.86	-5.12%	0.49%	0.00%	-5.12%	1.14	5.72	83.38%

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
1/9/2002	6.75	-1.60%	-0.80%	0.00%	-1.60%	1.12	5.63	83.38%
1/10/2002	6.59	-2.37%	-0.01%	0.00%	-2.37%	1.10	5.49	83.38%
1/11/2002	6.80	3.19%	-1.00%	0.00%	3.19%	1.13	5.67	83.38%
1/14/2002	6.58	-3.24%	-1.59%	0.00%	-3.24%	1.09	5.49	83.38%
1/15/2002	5.75	-12.61%	1.29%	0.00%	-12.61%	0.96	4.79	83.38%
1/16/2002	5.22	-9.22%	-1.13%	0.00%	-9.22%	0.87	4.35	83.38%
1/17/2002	6.79	30.08%	1.57%	0.00%	30.08%	1.13	5.66	83.38%
1/18/2002	7.05	3.83%	-0.82%	0.00%	3.83%	1.17	5.88	83.38%
1/22/2002	7.12	0.99%	-0.27%	0.00%	0.99%	1.18	5.94	83.38%
1/23/2002	7.23	1.54%	2.02%	0.00%	1.54%	1.20	6.03	83.38%
1/24/2002	7.70	6.50%	0.61%	0.00%	6.50%	1.28	6.42	83.38%
1/25/2002	7.98	3.64%	-0.01%	0.00%	3.64%	1.33	6.65	83.38%
1/28/2002	9.00	12.78%	-0.24%	0.00%	12.78%	1.50	7.50	83.38%
1/29/2002	8.99	-0.11%	-2.03%	0.00%	-0.11%	1.49	7.50	83.38%
1/30/2002	8.38	-6.79%	2.15%	0.00%	-6.79%	1.39	6.99	83.38%
1/31/2002	8.32	-0.72%	1.43%	0.00%	-0.72%	1.38	6.94	83.38%
2/1/2002	8.51	2.28%	-0.37%	0.00%	2.28%	1.41	7.10	83.38%
2/4/2002	8.35	-1.88%	-1.38%	0.00%	-1.88%	1.39	6.96	83.38%
2/5/2002	8.22	-1.56%	0.53%	0.00%	-1.56%	1.37	6.85	83.38%
2/6/2002	9.85	19.83%	-0.46%	100.00%	-0.46%	1.36	8.49	86.20%
2/7/2002	10.40	5.58%	0.10%	0.00%	5.58%	1.44	8.96	86.20%
2/8/2002	10.81	3.94%	2.01%	0.00%	3.94%	1.49	9.32	86.20%
2/11/2002	10.87	0.56%	1.36%	0.00%	0.56%	1.50	9.37	86.20%
2/12/2002	9.96	-8.37%	0.16%	0.00%	-8.37%	1.37	8.59	86.20%
2/13/2002	10.25	2.91%	1.75%	0.00%	2.91%	1.41	8.84	86.20%
2/14/2002	10.30	0.49%	0.26%	0.00%	0.49%	1.42	8.88	86.20%
2/15/2002	10.45	1.46%	0.06%	0.00%	1.46%	1.44	9.01	86.20%
2/19/2002	11.25	7.66%	-0.84%	0.00%	7.66%	1.55	9.70	86.20%
2/20/2002	11.80	4.89%	1.73%	0.00%	4.89%	1.63	10.17	86.20%
2/21/2002	12.10	2.54%	-0.75%	0.00%	2.54%	1.67	10.43	86.20%
2/22/2002	12.14	0.33%	1.83%	0.00%	0.33%	1.68	10.46	86.20%
2/25/2002	12.45	2.55%	1.98%	0.00%	2.55%	1.72	10.73	86.20%
2/26/2002	12.28	-1.37%	0.28%	0.00%	-1.37%	1.70	10.58	86.20%
2/27/2002	12.09	-1.55%	0.96%	0.00%	-1.55%	1.67	10.42	86.20%
2/28/2002	12.05	-0.33%	0.01%	0.00%	-0.33%	1.66	10.39	86.20%
3/1/2002	11.68	-3.07%	2.81%	0.00%	-3.07%	1.61	10.07	86.20%
3/4/2002	10.45	-10.53%	2.66%	0.00%	-10.53%	1.44	9.01	86.20%
3/5/2002	10.81	3.44%	0.08%	0.00%	3.44%	1.49	9.32	86.20%
3/6/2002	10.50	-2.87%	1.54%	0.00%	-2.87%	1.45	9.05	86.20%
3/7/2002	10.48	-0.19%	0.49%	0.00%	-0.19%	1.45	9.03	86.20%
3/8/2002	8.52	-18.70%	0.75%	100.00%	0.75%	1.46	7.06	82.89%
3/11/2002	8.63	1.29%	0.34%	0.00%	1.29%	1.48	7.15	82.89%
3/12/2002	9.08	5.21%	0.54%	0.00%	5.21%	1.55	7.53	82.89%

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price
3/13/2002	8.35	-8.04%	-0.61%	100.00%	-0.61%	1.54	6.81	81.51%
3/14/2002	8.45	1.20%	-0.22%	0.00%	1.20%	1.56	6.89	81.51%
3/15/2002	8.35	-1.18%	1.63%	0.00%	-1.18%	1.54	6.81	81.51%
3/18/2002	N/A	N/A	0.78%	0.00%	N/A	1.54	-	81.51%
3/19/2002	N/A	N/A	1.44%	0.00%	N/A	1.54	-	81.51%
3/20/2002	N/A	N/A	0.75%	0.00%	N/A	1.54	-	81.51%
3/21/2002	N/A	N/A	2.27%	0.00%	N/A	1.54	-	81.51%
3/22/2002	N/A	N/A	1.72%	0.00%	N/A	1.54	-	81.51%
3/25/2002	N/A	N/A	0.60%	0.00%	N/A	1.54	-	81.51%
3/26/2002	N/A	N/A	1.55%	0.00%	N/A	1.54	-	81.51%
3/27/2002	N/A	N/A	2.63%	0.00%	N/A	1.54	-	81.51%
3/28/2002	N/A	N/A	3.01%	0.00%	N/A	1.54	-	81.51%
4/1/2002	N/A	N/A	3.70%	0.00%	N/A	1.54	-	81.51%
4/2/2002	1.60	-80.84%	3.65%	100.00%	3.65%	1.60	-	0.00%

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Purchase Date	Closing Price (S.A.)	Actual Return	Predicted Return	Percentage of Stock Price Reaction Attributed to the Alleged Fraud	Constructed Return	True Value	Artificial Inflation	Artificial Inflation as Percent of Closing Price

Notes:

- [1] Trading date.
- [2] Reported closing price (split adjusted). Source: Bloomberg.
- [3] = [2] / previous [2] -1.
- [4] See Exhibit 3.
- [5] Equals 100% on corrective and inflationary disclosure days. See Declaration.
- [6] = [5] x [4] + (1 - [5]) x [3].
- [7] = next day's [7] / (1 + next day's [6]).
- [8] = [2] - [7].
- [9] = [8] / [2].