

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

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In re Safety-Kleen Corp.	:	
Stockholders Litigation	:	C.A. No. 3:00-CV-736-17
	:	Judge Joseph F. Anderson, Jr.
	X	

NOTICE OF PENDENCY OF CLASS ACTION AND OF PARTIAL SETTLEMENT

TO: ALL PURCHASERS OF LAIDLAW ENVIRONMENTAL SERVICES, INC. (“LES”) COMMON STOCK BETWEEN JULY 9, 1997 AND JULY 1, 1998; SAFETY-KLEEN CORP. COMMON STOCK BETWEEN JULY 1, 1998 AND MARCH 6, 2000; AND THOSE WHO EXCHANGED SAFETY-KLEEN CORP. OF WISCONSIN (“OLD SAFETY-KLEEN”) COMMON STOCK FOR LES COMMON STOCK PURSUANT TO A MERGER COMPLETED MAY 18, 1998.

This Notice is given pursuant to Rule 23 of the Federal Rules of Civil Procedure and an Order of the United States District Court for the District of South Carolina dated August 16, 2002. Its purpose is to inform you of the pendency of this litigation, and of a partial settlement with one Defendant, PricewaterhouseCoopers LLP (“PwC”) for \$24,500,000, how it may affect your rights, and your options with respect to this lawsuit.

The purpose of this Notice is to inform you of the pendency and proposed Partial Settlement of this Class Action (the “Action” or the “Litigation”) and the hearing to be held by the United States District Court for the District of South Carolina (the “Court”) to consider the fairness, reasonableness and adequacy of the proposed Settlement and to consider the application of Plaintiffs’ Lead Counsel for attorneys’ fees and reimbursement of expenses. The proposed Settlement, the terms of which are only summarized in this Notice, is embodied in a Stipulation of Settlement dated January 7, 2003 (the “Stipulation”), which has been filed with the Court. Pursuant to Rule 23 of the Federal Rules of Civil Procedure and an Order of the Court dated January 13, 2003, a hearing (the “Settlement Hearing”) to consider whether the proposed Settlement is fair, reasonable and adequate and should be approved, and to consider the plan of allocation and the application of Plaintiffs’ Lead Counsel for attorneys’ fees and reimbursement of expenses, will be held before the Honorable Joseph F. Anderson, Jr., United States District Judge, United States Court-house, Courtroom 4, District of South Carolina, 1845 Assembly St., Columbia, SC 29201 at 10:00 a.m., on May 2, 2003. Defendants, other than PwC have not settled, and the action against those Defendants is proceeding towards trial.

I. SUMMARY OF PARTIAL SETTLEMENT

The proposed settlement creates a fund in the amount of \$24,500,000 in cash (the “Settlement Amount”), plus interest. Based on Plaintiffs’ Lead Counsels’(defined below) estimate of the number of shares entitled to participate in the settlement and the anticipated number of claims to be submitted by class members, the average distribution for the Class and Merger Class who retained shares until the end of the Class Period would be approximately \$.45 per post-split share, or \$.11 per pre-split share, purchased or acquired during the Class Period, and held until March 6, 2000,¹ before deduction of Court-approved fees and expenses. For shares purchased and sold during the Class Period, estimated average recovery will be \$.064 per post-split share, or \$.016 per pre-split share. However, your actual recovery from this fund may be greater or less depending on a number of variables including your actual loss based on the share price paid for your Class Period purchases/acquisitions of Safety-Kleen common stock, the number of claimants, the amount of fees and costs awarded by the Court to Plaintiffs’ Counsel, the expense of administering the claims process, and the timing of your purchases/acquisitions.

II. DESCRIPTION OF THE LITIGATION

1. This litigation (the “Action”) is pending in the United States District Court for the District of South Carolina (the “Court”). The Action was brought pursuant to Sections 10(b), 14(a) and 20(a) of the Securities Exchange Act of 1934 (the “Exchange Act”), as well as Rule 10b-5 promulgated thereunder, and pursuant to Sections 11, 12(a)(2), and 15 of the Securities Act of 1933 against former officers and directors of Safety-Kleen Corp. (“Safety-Kleen” or the “Company”) Kenneth W. Winger, Paul R. Humphreys, Michael J. Bragagnolo, James R. Bullock, John R. Grainger, Leslie W. Haworth, John W. Rollins, Jr., David E. Thomas, Jr., Henry B. Tippie, James L. Wareham, and Grover C. Wrenn, and against Safety-Kleen’s former auditor, PwC (collectively, “Defendants”). Safety-Kleen has filed for bankruptcy and is not a party to this Action.

¹ On December 1, 1998, Laidlaw Environmental Services, Inc.’s shares underwent a 1 for 4 reverse stock split. Except where stated, per share values in this Notice refer to post-split shares.

2. This Action was commenced by the filing of a Class Action Complaint on March 7, 2000. On August 3, 2000, the Court appointed Aman Hassan and Alan Garner as lead plaintiffs for the Class (defined below), and Lawrence Beitman as lead plaintiff for the Merger Class (defined below). On the same date, the Court also certified as Lead Counsel for the Class the law firms of Berger & Montague, P.C. and Pomerantz Haudek Block Grossman and Gross, LLP, and as Lead Counsel for the Merger Class the law firm of Wechsler Harwood LLP (collectively, "Lead Counsel").

3. Plaintiffs filed a Consolidated Complaint on September 18, 2000, and most Defendants moved to dismiss. On May 15, 2001, the Court denied Defendants' motions to dismiss the action. On August 7, 2001, Plaintiffs filed a Second Amended Consolidated Complaint (the "Complaint"). The action is now in discovery, and is expected to be ready for trial against non-settling Defendants in 2003.

4. On June 18, 2002, the Court ordered that this Action proceed as a class action pursuant to Rule 23(b)(3) of the Federal Rules of Civil Procedure (the "Order") on behalf of a class consisting of all persons who, during the period of July 9, 1997 through March 6, 2000, both dates inclusive (the "Class Period"), (i) purchased LES common stock between July 9, 1997 through July 1, 1998, (ii) purchased Safety-Kleen common stock between July 1, 1998 through March 6, 2000 (the "Class"). Excluded from the Class are the Defendants, Safety-Kleen, Laidlaw Inc. ("Laidlaw"), the Company's officers and directors, employee affiliates, legal representatives, heirs, predecessors, successors and assigns, and any entity in which any defendant has a controlling interest or of which the Company is a part or subsidiary; and short-sellers of LES or Safety-Kleen common stock during the Class Period.

5. The Court also certified a Merger Class consisting of all persons and entities who exchanged Old Safety-Kleen common stock for LES common stock in the Merger completed May 18, 1998, and who suffered damages thereby (the "Merger Class"). Excluded from the Merger Class are the Defendants, Safety-Kleen, Laidlaw, members of the Defendants' families, any entity in which any defendant has a controlling interest or is a part or subsidiary of or is controlled by the Company, and the officers, directors, employee affiliates, legal representatives, heirs, predecessors, successors and assigns of any of the defendants; and short-sellers of LES or Safety-Kleen common stock during the Class Period.

FACTUAL ALLEGATIONS

6. THE COURT HAS DIRECTED THAT NOTICE SHOULD BE GIVEN TO ALL CLASS AND MERGER CLASS MEMBERS TO INFORM THEM OF THE LAWSUIT AND THEIR RIGHTS. THE SENDING OF THIS NOTICE IS NOT AN EXPRESSION BY THE COURT OR THE LITIGANTS OF ANY OPINION AS TO THE MERITS OF ANY CLAIM OR DEFENSE OR THE LIKELIHOOD OF RECOVERY BY THE CLASS REPRESENTATIVES OR ANY OF THE MEMBERS OF THE CLASS AND MERGER CLASS. NOTICE IS BEING PROVIDED SO THAT ALL CLASS MEMBERS MAY MAKE A DECISION AS TO WHAT STEPS, IF ANY, THEY WISH TO TAKE AS THIS MATTER PROCEEDS. NOTICE IS BEING SENT TO YOU BECAUSE RECORDS INDICATE THAT YOU MAY BE A CLASS MEMBER.

7. In May 1997, Rollins Environmental, Inc. ("Rollins"), the largest hazardous waste incineration company in North America, acquired Laidlaw's hazardous and industrial waste division and changed its name to LES. LES' financial strategy was to grow through acquisitions. LES acquired Old Safety-Kleen in April 1998 for \$2.1 billion, with LES paying \$18.30 in cash per share and 2.8 LES shares for each Old Safety-Kleen share (including those tendered in response to earlier offers). As part of the Merger, certain Defendants who held executive positions with LES assumed similar positions with the new combined entity, effectively assuming management control over the Company. On June 22, 1998, LES announced that effective July 1, 1998, it would begin doing business as "Safety-Kleen."

8. The Complaint alleges that beginning at least as early as 1997, Defendants caused LES to artificially inflate its reported revenue and income by a wide variety of fraudulent practices. In each case, plaintiffs allege that LES (and later Safety-Kleen) reported revenue and income in a manner not in conformity with generally accepted accounting principles, or "GAAP." To that end, during the Class Period, Defendants allegedly employed, *inter alia*, the following devices to improperly inflate Safety-Kleen's revenues and income:

- Improper Accounting For Landfills And Environmental Liabilities;
- Double Billing;
- Fictitious Revenue Entries;
- Improper Purchase Accounting; and
- Improper Capitalization Of Costs.

9. According to Safety-Kleen's own restatement, Safety-Kleen's reported income was overstated throughout the Class Period. In fiscal 1997, Safety-Kleen's reported income was overstated by \$118,112,000. In fiscal 1998, Safety-Kleen's reported income was overstated by \$103,416,000. In fiscal 1999, Safety-Kleen's reported income was overstated by \$312,031,000. The total increase in net loss for fiscal years 1997-1999, as restated, is \$533,559,000.

10. In light of the accounting practices described above, and in light of Safety-Kleen's admission that its previously filed financial statements for fiscal years 1997, 1998, and 1999 were materially false and misleading when issued, the Complaint alleges that each and every press release and Securities and Exchange Commission ("SEC") filing which purported to depict the true financial condition of the Company during the Class Period operated as a fraud on the unsuspecting market. The financial information contained in each and every one of Safety-Kleen's financial reports, whether found in press releases or SEC filings, during the Class Period were materially false.

11. Additionally, with respect to several annual reports and other filings with the SEC, Defendant PwC opined that the financial statements contained or incorporated by reference therein "present[ed] fairly, in all material respects, the consolidated financial position of [LES or Safety-Kleen]," and stated that its audit was conducted "in accordance with generally accepted auditing standards ("GAAS")."

12. The Complaint also alleges that Defendants made numerous false statements to shareholders of Old Safety-Kleen to induce them to exchange their common stock for LES common stock. On November 13, 1997, LES filed with the SEC a Form S-4 (the "1997 S-4") announcing its intention to acquire for a combination of stock and cash all of the common stock outstanding of Old Safety-Kleen. The 1997 S-4 and several subsequent amendments (the "1997 Amendments") issued throughout the Merger Class Period incorporated by reference earnings releases and SEC filings. The 1997 S-4 was signed by several of the Defendants. Further, the 1997 S-4 expressly referred to PwC's audit opinions on the Fiscal 1997 Financials and incorporated them by reference. PwC consented to inclusion of its 1997 audit opinion in the 1997 S-4 and Amendments. On April 10, 1998, LES issued another S-4 (the "1998 S-4"). The 1998 S-4 solicited Old Safety-Kleen shareholder votes to approve the Merger at a shareholder meeting to be held on May 18, 1998. The 1998 S-4 also was signed by several of the Defendants. The 1998 S-4 expressly referred to PwC's 1997 audit opinion on the Fiscal 1997 Financials and incorporated it by reference. PwC consented to inclusion of its 1997 audit opinion in the 1998 S-4.

13. The Complaint alleges that the statements contained in the Merger documents are false and misleading in light of the Company's violations of both GAAP and its own internal accounting policies.

14. PwC has denied and continues to deny all of the substantive allegations made against PwC in the Complaint, and denies any wrongdoing or violation of law and denies that it has any liability whatsoever to the Class or the Merger Class. The statements in paragraphs 8 through 13 are allegations of the Plaintiffs, not admissions of PwC. The Court has not expressed and is not expressing any opinion about the accuracy of these statements or the likelihood that Plaintiffs would prevail if the case proceeded to trial.

III. DEFINITIONS USED IN THIS NOTICE

As used in this Notice, the following terms have the meanings specified below:

1. "Attorneys' Fees and Expenses" means the portion of the Settlement Amount approved by the Court for payment to Plaintiffs' Lead Counsel, including attorneys' fees, costs, litigation expenses, fees and expenses of experts.

2. "Authorized Claimant" means a member of the Class who submits a timely and valid Proof of Claim form to the Claims Administrator. Only those members of the Class filing valid and timely Proofs of Claim shall be entitled to receive any distributions from the Net Settlement Fund.

3. "Claims Administrator" means an independent firm retained by Plaintiffs' Lead Counsel to process Proofs of Claim and to process payments.

4. "Class Period" means the period of time from July 9, 1997 through and including March 6, 2000.

5. "Class Representatives" means Alan Garner and Aman Hassan, and "Merger Class Representative" means Lawrence Beitman.

6. "Effective Date" means the date on which the Court's Final Judgment of Dismissal With Prejudice (the "Judgment") becomes final, which shall be deemed to be when either of the following has occurred: (a) if an appeal or review is not sought by any person from the Judgment, the day following the expiration of the time to appeal or petition from the Judgment; or (b) if an appeal or review is sought from the Judgment, the day after such Judgment is affirmed or the appeal or review is dismissed or denied and such Judgment is no longer subject to further judicial review.

7. "Escrow Account" means the interest-bearing account to be established and maintained by Plaintiffs' Lead Counsel at Royal Bank of Pennsylvania, as to which Sherrie Savett, Esquire is Escrow Agent for the purpose of holding all monies paid in this Settlement. At all times the Escrow Account shall be held in *custodia legis*, subject to the approval of the Court.

8. "Escrow Agent" means Sherrie Savett, Esquire from Berger & Montague, P.C.

9. "Gross Settlement Fund" means the Settlement Amount plus all interest earned thereon.

10. "Net Settlement Fund" means the Gross Settlement Fund, less: (i) Attorneys' Fees and Expenses; (ii) Notice and Administration Expenses; (iii) taxes; and (iv) other fees and expenses authorized by the Court.

11. "Notice and Administration Account" means the interest-bearing account to be established and maintained by Plaintiffs' Lead Counsel. The Notice and Administration Account may be drawn upon by Plaintiffs' Lead Counsel for Notice and Administration Expenses.

12. "Notice and Administration Expenses" means all expenses incurred (whether or not paid) in connection with the preparation, printing, mailing, and publication of the notice to the Class of the proposed Settlement, and all expenses of settlement administration; provided, however, that none of these expenses shall be deemed to include attorneys' fees. All such expenses shall be paid from the Gross Settlement Fund.

13. "Person" means any individual, corporation, partnership, association, affiliate, joint stock company, trust, estate, unincorporated association, government and any political subdivision thereof, and any other type of legal or political entity.

14. "Plaintiffs' Counsel" means each law firm that represents a Plaintiff named in any action that was consolidated into the *In re Safety-Kleen, Inc. Stockholders Litigation* Action.

15. "Plaintiffs' Lead Counsel" means the law firms of Berger & Montague, P.C., Pomerantz Haudek Block Grossman & Gross, LLP, and Wechsler Harwood LLP.

16. "PricewaterhouseCoopers LLP" or "PwC" means PricewaterhouseCoopers LLP, and each of its partners, principals, and employees.

17. "PwC's Counsel" means the law firm of Gibson, Dunn & Crutcher LLP.

18. "Released Parties" means PwC, and any current, former or future parents, subsidiaries, and affiliates, partners, principals, employees, joint ventures, officers, directors, agents, attorneys and insurers, and all of their respective predecessors, successors, assigns, representatives, heirs, executors and administrators. Kenneth W. Winger, Paul R. Humphreys, Michael J. Bragagnolo, James R. Bullock, John R. Grainger, Leslie W. Haworth, John W. Rollins, Jr., David E. Thomas, Jr., Henry R. Tippie, James L. Wareham, and Grover C. Wrenn, are expressly excluded from the definition of Released Parties.

19. "Settled Claims" shall mean all claims, demands, rights, duties, remedies, liabilities and causes of action of every nature and description whatsoever, known or unknown, suspected or unsuspected, whether based on federal, state, local, statutory or common law or any other law, rule or regulation, that have been or could have been asserted in the Complaint, whether directly, indirectly, representatively or in any other capacity, against the Released Parties.

20. "Settled PwC Claims" shall mean all claims, demands, rights, duties, remedies, liabilities and causes of action of every nature and description whatsoever, whether based on federal, state, local, statutory or common law or any other law, rule or regulation, that have been or could have been asserted in the Action by PwC or any of them or the successors and assigns of any of them against any of the Plaintiffs, Class Members or their attorneys, which arise out of or relate in any way to the institution, prosecution, or settlement of this Action.

21. "Settlement" means the settlement contemplated by the Stipulation.

22. "Settlement Amount" is defined in Section I above.

23. "Settlement Hearing" means the hearing to be held by the Court to determine whether the proposed Settlement should be approved as fair, reasonable and adequate, whether all Settled Claims should be dismissed with prejudice, whether an order approving the Settlement should be entered thereon, whether the allocation of the Settlement Fund should be approved, and to award counsel fees and reimbursement of expenses to Plaintiffs' Counsel.

IV. THE DESCRIPTION OF THE PARTIAL SETTLEMENT

A. The Proposed Partial Settlement

In full settlement of the Settled Claims, PwC has agreed to pay \$24,500,000 million. This sum has been placed in an interest-bearing escrow account. Of this amount, \$100,000 has been placed in a separate fund to defray costs of Settlement Notice and Administration.

A portion of the Gross Settlement Fund will be used for certain administrative expenses, including costs of printing and mailing this Notice, the cost of publishing a newspaper notice, payment of any taxes assessed against the Gross Settlement Fund or the Net Settlement Fund and costs associated with the processing of claims submitted. In addition, as explained below, a portion of the Gross Settlement Fund may be awarded by the Court to Counsel for Plaintiffs as attorneys' fees and for reimbursement of out-of-pocket expenses. The Net Settlement Fund, comprised of the balance of the Gross Settlement Fund following the payment of administrative expenses, taxes, attorneys' fees and the reimbursement of expenses, will be distributed according to the Plan of Allocation, described below, to Class members who submit valid and timely Proof of Claim forms.

B. Statement of Potential Outcome

Class Representatives and PwC do not agree on the average amount of damages per share that would be recoverable if Class Representatives were to have prevailed on each claim asserted. The issues on which the parties disagree include: (1) the appropriate economic model for determining the amount by which Safety-Kleen common stock was allegedly artificially inflated during the Class Period; (2) the effect of various market forces influencing the trading price of Safety-Kleen common stock at various times during the Class Period; (3) the extent to which external factors, such as general market conditions, influenced the trading price of Safety-Kleen common stock or options at various times during the Class Period; (4) the extent to which the various matters that Class Representatives alleged were materially false or misleading (if at all) influenced (if at all) the trading price of Safety-Kleen common stock at various times during the Class Period; (5) whether the financial statements audited by PwC were materially false or otherwise actionable under the Federal securities laws; (6) whether PwC's audits of Safety-Kleen in 1997, 1998, and 1999 were in conformity with generally accepted auditing standards; (7) whether Safety-Kleen's financial statements were presented in conformity with generally accepted accounting principles; and (8) to the extent that any Class or Merger Class members were damaged by violations of the federal securities laws, whether any entity other than PwC (including but not limited to non-settling Defendants) may be partially or completely liable to the Class and/or the Merger Class.

In determining to settle this Action, Class Representatives considered the substantial risk that they and members of the Class and the Merger Class might not have prevailed on any or all of their claims and that there were substantial risks that the decline in the price of Safety-Kleen Corporation common stock could be attributed, in whole or in part, to factors other than the allegedly false and misleading statements and that therefore, Class Representatives could have recovered nothing or substantially less than this amount, as well as the risk that this Action might be dismissed on motion for summary judgment or at trial.

PwC denies that it is liable to the Plaintiffs, the Class or the Merger Class.

C. Statement of Attorneys' Fees and Costs Sought

Plaintiffs' Lead Counsel have not received any payment for their services in pursuing the Action on behalf of the Class Representatives and the members of the Class and the Merger Class, nor have they been reimbursed for their out-of-pocket expenditures. If the settlement is approved by the Court, Plaintiffs' Lead Counsel will apply to the Court for attorneys' fees of up to 30% of the Gross Settlement Fund and reimbursement of out-of-pocket expenses, including fees and expenses of experts. If the amount requested is approved by the Court, the average cost per share would be \$.09 per post-split share. The effect of an award of Attorneys' Fees and Expenses (defined below) on each Class member will depend on his or her particular recovery in the Plan of Allocation, as detailed in Section VI below.

To date, Plaintiffs' Counsel have not received any payment for their services in conducting this Action on behalf of plaintiffs and the members of the Class, nor have Plaintiffs' Counsel been reimbursed for their out-of-pocket expenses. The fee requested by Plaintiffs' Counsel would compensate them for their efforts in achieving the Settlement for the benefit of the Class and the Merger Class, and for their risk in undertaking this representation on a contingency basis. Plaintiffs' Lead Counsel have determined that the fee requested is within the range of fees awarded to Plaintiffs' Counsel under similar circumstances in litigation of this type.

D. Reasons for Settlement

Plaintiffs' Lead Counsel believe that the proposed Settlement is fair, reasonable, and adequate, and is in the best interests of the Class and the Merger Class. Because of the risks associated with continuing to litigate and proceeding to trial, there was a danger that plaintiffs would not have prevailed on any of their claims, in which case the Class and the Merger Class would receive nothing. For example, the Class and the Merger Class faced the possibility that all or many of the claims in this case could have been dismissed upon a motion for summary judgment, after trial, or on appeal. In addition, the amount of damages recoverable by the Class and the Merger Class was and is challenged by PwC. Recoverable damages in this case are limited to losses caused by conduct actionable under applicable law and, had the Action gone to trial, PwC intended to assert that all or most of the losses of Class members and Merger Class members were caused by the action of parties other than PwC, or by non-actionable market factors. The decision to enter into this Settlement was made with knowledge of the facts and circumstances underlying Class Representatives' claims and the strengths and weaknesses of those claims. Plaintiffs' Lead Counsel engaged in extensive and intensive arms-length negotiations with counsel for PwC with respect to the Settlement and, in determining to settle the Litigation, Plaintiffs' Lead Counsel have evaluated the likelihood of succeeding on the merits, damages, and issues of causation. Plaintiffs' Lead Counsel believe that the Settlement is fair, reasonable and adequate to the members of the Class and the Merger Class. They have reached this conclusion after investigating and considering, among other things, the strengths and weaknesses of Class Representatives' claims against PwC and the uncertainties inherent in this complex litigation, as well as the substantial benefit provided by the Settlement to the members of the Class and the Merger Class.

V. YOUR SHARE OF THE SETTLEMENT FUND AMOUNT

If the proposed Settlement becomes effective, Class and Merger Class members will be entitled to share in the distribution of the proceeds of the Settlement Amount allocated to the Class and Merger Class, after payment of taxes, attorneys' fees, expenses, and expenses of the settlement administration, to the extent allowed by the Court.

Payments and distributions from the Net Settlement Fund on claims submitted by Class and Merger Class members shall be made in accordance with a Plan of Allocation (the "Plan of Allocation") approved by the Court.

VI. PROPOSED PLAN OF ALLOCATION

The Settlement Fund, net of the costs of the notice and administration of the Settlement, taxes, and attorneys' fees and expenses as may be awarded by the Court, shall be distributed to Class and Merger Class members who timely submit valid Proof of Claim forms.

The Net Settlement Fund will be allocated among all Authorized Claimants proportionately according to their Recognized Claim compared to the aggregate claims of all Authorized Claimants. For purposes of determining the amount an Authorized Claimant may recover under the Plan of Allocation, Plaintiffs' Counsel have consulted with their damages expert, and Plaintiffs' Counsel have determined that the Plan of Allocation reflects an assessment of the damages that Plaintiffs' Counsel believe could have been recovered if Plaintiffs had been entirely successful in establishing liability against PwC.

Because Class members were damaged by different amounts, depending on when they purchased and/or acquired their Safety-Kleen stock, Plaintiffs' Counsel have determined that the Allowed Claims vary depending on the date of purchase and whether the shares were held until after Defendants disclosed information concerning the allegedly withheld information — March 6, 2000.

Pursuant to this analysis, the amount of each claim will be calculated as follows:

Open Market Class

An Authorized Claimant's "Recognized Loss," with respect to the Class, for shares held until the last day of the Class Period, shall mean the difference, if any, between the amount paid for Safety-Kleen, Inc. or Laidlaw Environmental Services, Inc. common stock during the Class Period (including brokerage commissions and transaction charges) and \$1.16² per post-split share, the average closing price for Safety-Kleen common stock for the 90 days following March 6, 2000. Because it is possible that shares which were retained through March 6, 2000 were subsequently sold at prices higher than \$1.16 per share, the Recognized Loss is the lesser of the difference between the purchase price and \$1.16 per share and the purchase price and the actual sale price for shares sold through June 6, 2000.

For shares purchased during the Class Period and sold for a loss later in the Class Period, the Recognized Loss shall be as follows:

- a. For shares sold prior to July 7, 1999, the Recognized Loss shall be 25% of the difference between the purchase price and sale price.
- b. For shares sold beginning July 7, 1999 but prior to January 5, 2000, the Recognized Loss shall be 50% of the difference between the purchase price and sale price.
- c. For shares sold beginning January 5, 2000 through March 3, 2000, the Recognized Loss shall be 75% of the difference between the purchase price and sale price.

The Merger Class

For the Merger Class, the Recognized Loss shall be \$15.55 per post-split share (calculated as the purchase price of \$16.71 per share less \$1.16 per share), or \$3.89 per pre-split share received for all shares acquired in the Merger and held until March 6, 2000. Because it is possible that shares which were retained through March 6, 2000 were subsequently sold at prices higher than \$1.16 per share, the Recognized Loss is the lesser of the difference between the \$16.71 per share and the \$1.16 per share and the \$16.71 per share and the actual sale price for shares sold through June 6, 2000.

² Pursuant to Section 21(D)(e)(1) of the Private Securities Litigation Reform Act of 1995, "in any private action arising under this title in which the plaintiff seeks to establish damages by reference to the market price of a security, the award of damages to plaintiff shall not exceed the difference between the purchase or sale price paid or received, as appropriate, by the plaintiff for the subject security and the mean trading price of that security during the 90-day period beginning on the date on which the information correcting the misstatement or omission that is the basis for the action is disseminated." \$1.16 is the mean trading price of Safety-Kleen Corporation common stock during the 90-day period beginning on March 6, 2000.

For shares acquired pursuant to the Merger, and sold before March 6, 2000, Recognized Loss shall be as follows:

- a. For shares sold prior to July 7, 1999, the Recognized Loss shall be 25% of the difference between the \$16.71 per post-split share and the sale price.
- b. For shares sold beginning July 7, 1999, but prior to January 5, 2000, the Recognized Loss shall be 50% of the difference between \$16.71 per share and the sale price.
- c. For shares sold beginning January 5, 2000 through March 3, 2000, the Recognized Loss shall be 75% of the difference between \$16.71 per share and the sale price.

General Provisions

The distribution to each member of the Class may be rounded to the nearest dollar. Only claims that result in payments of \$5 or more will be paid. The Plan of Allocation may be modified only upon further order of the Court and may be so modified without further notice to members of the Class. Members of the Class and Merger Class who desire to be informed of any modification of the Plan of Allocation must request further notification by writing to the Claims Administrator, c/o Heffler, Radetich & Saitta L.L.P., In re Safety-Kleen Corp. Stockholders Litigation, P.O. Box 930, Philadelphia, PA 19105-0930.

Shares sold during the Class Period shall be matched on a first-in, first-out “FIFO” basis, first against holdings at the beginning of the Class Period (creating zero loss) and then against acquisitions during the Class Period.

Where Class and Merger Class members sold shares purchased during the Class Period at a profit, gain on such transactions shall be netted against losses.

Shares “transferred into”, “delivered into” or “received into” the claimant’s account other than Merger Class shares shall NOT be considered as purchased shares unless claimant submits documents supporting that the original purchase of the shares occurred during the Class Period. Also, shares purchased and subsequently “transferred out” or “delivered out” of claimant’s account will NOT be considered part of claimant’s claim, as the right to file for those shares belongs to the person or party receiving the shares.

The date of acquisition or purchase is the “contract” or “trade” date as distinguished from the “settlement” date.

For Recognized Loss purposes, Purchase Price includes brokerage commissions and transaction charges and Sales Price is net of brokerage commissions and transaction charges.

Class and Merger Class members who do not file acceptable Proofs of Claim will not share in the settlement proceeds. Class and Merger Class members who do not either file a request for exclusion or file acceptable Proofs of Claim will nevertheless be bound by the Judgment (defined below) and the Settlement.

The Settlement will become effective, if approved by the Court, after the Judgment entered by the Court becomes final.

This Notice is not intended to be a complete description of the Stipulation. The Stipulation contains the full and complete terms of the Settlement, and is available as set forth in Section XIII below.

VII. RIGHTS OF CLASS AND MERGER CLASS MEMBERS

If you fall within the definition of the Class or Merger Class, you will remain a Class or Merger Class member unless you elect to be excluded from the Class or Merger Class. If you do not request to be excluded from the Class or Merger Class, you will be bound by any judgment entered with respect to the settlement in the Action whether or not you file a Proof of Claim.

VIII. THE RIGHT TO EXCLUDE FROM THE PARTIAL SETTLEMENT AND THE CLASS ACTION

If you remain a Class or Merger Class member, you may, at your own expense, enter an appearance in this lawsuit personally, or through a lawyer of your choice. If you do not do so on or before April 18, 2003, your interests will be represented by the Class Representatives through Plaintiffs’ Lead Counsel.

If you remain a member of the Class or Merger Class you will not be asked to make any out-of-pocket payment for attorneys’ fees or expenses. If there is a recovery, either as a result of a settlement or judgment, then plaintiffs’ counsel will file a petition with the Court for an award of appropriate attorneys’ fees and expenses to be paid only out of any such recovery.

IF YOU DO NOT WISH TO REMAIN IN EITHER CLASS, YOU MUST REQUEST EXCLUSION IN THE MANNER AND BY THE DEADLINE SET FORTH BELOW.

If you exclude yourself from the Class or Merger Class: (1) you will not be entitled to share in any recovery that may be obtained for that class from either PwC or any other Defendant; (2) you will not be bound by any judgment, whether favorable to that class or not, that may be entered in this Action; and (3) you may pursue any claims you may have against PwC and any and all other Defendants with respect to the claims asserted on behalf of that class.

If you do not wish to remain a member of the Class or Merger Class, you must mail a written request for exclusion, postmarked no later than April 18, 2003, to: Claims Administrator, c/o Heffler, Radetich & Saitta L.L.P., In re Safety-Kleen Corp. Stockholders Litigation, P.O. Box 930, Philadelphia, PA 19105-0930. You must state the following information: (a) the full name and address of the beneficial owner of the person or entity requesting exclusion; (b) the number and type of LES or Safety-Kleen common stock purchased or sold by the beneficial owner during the Class Period; (c) number of Old Safety-Kleen shares of common stock exchanged for LES shares of common stock; and (d) the date(s) on which said securities were purchased or sold. If the common stock was acquired or sold by, or on behalf of, joint beneficial owners, all such owners should sign the request and provide such information. Any request for exclusion made by a representative on behalf of a Class or Merger Class member must state the capacity in which the representative is acting.

IX. THE RIGHT TO OBJECT AND BE HEARD AT THE HEARING

Any Class member who has not validly and timely requested to be excluded from the Class, and who objects to any aspect of the Settlement, the Plan of Allocation, or the application for attorneys' fees, costs, and reimbursement expenses, may appear and be heard at the Settlement Hearing. To object, you must file the following documents: a written statement setting forth the basis of your objections, any supporting memoranda or other papers, documentary proof of membership in the Class or Merger Class, and a written statement signed by the objector setting forth (a) the name, address, and telephone number of the objector; and (b) the number or amount, and price of Safety-Kleen Corporation securities purchased or acquired by the objector during the Class Period and the date of each such transaction with proof thereof. Such objection must be served and filed so that it is received at least fourteen (14) days prior to the Settlement Hearing by each of the following:

Clerk of the Court
United States District Court
District of South Carolina
1845 Assembly Street
Columbia, SC 29201

Sherrie R. Savett, Esq.
Arthur Stock, Esq.
Douglas M. Risen, Esq.
Berger & Montague, P.C.
1622 Locust Street
Philadelphia, PA 19103-6365

Patrick V. Dahlstrom, Esq.
Pomerantz Haudek Block Grossman & Gross, LLP
One North LaSalle Street, Suite 2225
Chicago, IL 60602-3908

Plaintiffs' Co-Lead Counsel for the Class

Robert I. Harwood, Esq.
Frederick W. Gerken, III, Esq.
Wechsler Harwood LLP
488 Madison Avenue, 8th Floor
New York, NY 10022

Plaintiffs' Lead Counsel for the Merger Class

M. Byron Wilder, Esq.
Gibson Dunn & Crutcher LLP
2100 McKinney Avenue, Suite 1100
Dallas, TX 75201-6911

Counsel for Defendant PricewaterhouseCoopers LLP

The failure to file an objection in a timely manner, as described above, may bar the objector from being heard, absent relief from the Court, on any objections, including any objection to the fairness, reasonableness or adequacy of the Settlement, or to the entry of the judgments contemplated by the Settlement.

You may file an objection without having to appear at the Settlement Hearing. Members of the Class and Merger Class who approve of the proposed Settlement do not need to appear at the Settlement Hearing to indicate their approval, although they must file a Proof of Claim to participate in the Settlement.

ANY CLASS OR MERGER CLASS MEMBER WHO DOES NOT OBJECT IN THE MANNER DESCRIBED HEREIN WILL BE DEEMED TO HAVE WAIVED ANY OBJECTION, AND SHALL BE FOREVER FORECLOSED FROM MAKING ANY OBJECTION TO THE PROPOSED SETTLEMENT.

X. DISMISSAL AND RELEASES

If the proposed settlement is approved, the Court will enter a Final Judgment and Order of Dismissal (the "Judgment"). The Judgment will dismiss the Settled Claims with prejudice as to PwC. Thereafter the Action will be dismissed.

The Judgment will provide that all Class and Merger Class members who do not validly and timely request to be excluded from the Class shall be deemed to have, fully, finally, and forever, released, settled and discharged, in accordance with the terms of the Stipulation, the Released Parties from and with respect to the Settled Claims, whether or not such members of the Class and Merger Class execute and deliver a Proof of Claim.

XI. CONDITIONS FOR SETTLEMENT

The Settlement shall be subject to the following conditions and, except as provided in paragraph M.1. of the Stipulation, shall be canceled and terminated unless:

1. The Court shall enter the Preliminary Approval Order;
2. The Court shall enter the Judgment;
3. The Effective Date shall have occurred; and
4. No more persons who would otherwise be members of the Class or the Merger Class than allowed under the separate written agreement between Class Representatives and PwC have properly submitted timely requests for exclusion from the Class or the Merger Class.

Upon occurrence of all of the events referenced above, each of the Class Representatives and members of the Class and Merger Class, shall hereby have deemed to have, and by operation of the Judgment shall thereby be deemed to have, fully, finally, and forever, released, settled and discharged, in accordance with the terms of the Stipulation, the Released Parties from and with respect to the Settled Claims, whether or not such members of the Class execute and deliver a Proof of Claim.

XII. EFFECT OF DISAPPROVAL, CANCELLATION OR TERMINATION

If any of the foregoing conditions, as described in paragraph L.1. of the Stipulation, are not satisfied, or if: (i) the Court does not enter the Judgment, or (ii) the Court enters the Judgment and appellate review is sought and on such review the Judgment is materially modified or reversed, or (iii) PwC exercises its right to withdraw from the Settlement under paragraph L.1.E. of the Stipulation, then this Settlement shall be terminated unless Plaintiffs' Lead Counsel, and PwC's Counsel, within ten (10) business days from the receipt of such ruling or written notice of such circumstances, agree in writing to proceed with the Stipulation and Settlement. Such notice shall be provided on behalf of the parties to this Stipulation only by their counsel. Neither a modification nor a reversal on appeal of any amount of fees, costs, and expenses awarded by the Court to any of Plaintiffs' Counsel shall be deemed a material modification of the Judgment or the Stipulation.

If either (a) the Effective Date does not occur, or (b) this Stipulation is canceled or terminated pursuant to its terms, or (c) the Settlement does not become final for any reason, then the Gross Settlement Fund (less any taxes, fees or charges and any Notice and Administration Expenses paid or owing with respect to the Gross Settlement Fund), plus any amount then remaining in the Notice and Administration Account, including both interest paid and accrued, shall be refunded to PwC by the Escrow Agent within ten (10) business days of such cancellation or termination.

If the Effective Date does not occur, or if the Stipulation is disapproved, canceled or terminated pursuant to its terms, all of the parties to this Stipulation shall be deemed to have reverted to their respective status prior to the execution of the Stipulation, and they shall proceed in all respects as if the Stipulation had not been executed and the related orders had not been entered, preserving in that event all of their respective claims and defenses in the Action.

XIII. NOTICE TO BANKS, BROKERS AND OTHER NOMINEES

Because the deadline for requesting exclusion is April 18, 2003, each bank, brokerage firm or other nominee who purchased or acquired Safety-Kleen or LES common stock during the Class Period for a beneficial owner (“Nominees”) should, within ten (10) days of receipt of this Notice, either: (a) send a copy of this Notice by first-class mail to all such persons; or (b) provide a list of the names and addresses of such beneficial owners of the common stock purchased or sold during the Class Period to the Safety-Kleen Stockholders Litigation’s Claims Administrator at the address set forth in paragraph 3 on page 11, who will then mail Notices to them.

If you choose to mail the Notice yourself, you may obtain from the Claims Administrator (without cost to you) as many additional copies of these documents as you will need to complete the mailing.

Regardless of whether you choose to complete the mailing yourself or elect to have the mailing performed for you, you may obtain reimbursement for administrative costs actually incurred in connection with forwarding the Notice and which would not have been incurred but for the obligation to forward the Notice, upon submission of appropriate documentation to the Claims Administrator.

XIV. FURTHER INFORMATION AVAILABLE

This Notice is not all-inclusive. For further information concerning the Action, you may refer to the pleadings and other papers, all of which may be inspected at the office of the Clerk of the Court, 1845 Assembly Street, Columbia, SC 29201-2455, during normal business hours.

PLEASE DO NOT CONTACT THE COURT OR THE CLERK’S OFFICE FOR INFORMATION. ANY INQUIRIES SHOULD BE DIRECTED TO PLAINTIFFS’ LEAD COUNSEL.

CLERK OF THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA

Dated: January 13, 2003

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

	X	
In re Safety-Kleen Corp.	:	
Stockholders Litigation	:	C.A. No. 3:00-CV-736-17
	:	Judge Joseph F. Anderson, Jr.
	X	

PROOF OF CLAIM AND RELEASE FORM

I. GENERAL INSTRUCTIONS

1. To recover as a Member of the Class or Merger Class based on your claims in the captioned action (the "Action"), you must complete and, on page 15 hereof, sign this Proof of Claim and Release. If you fail to file a properly addressed (as set forth in paragraph 3 below) Proof of Claim and Release, your claim may be rejected and you may be precluded from any recovery from the Settlement Fund created in connection with the proposed settlement of the Action.

2. Submission of this Proof of Claim and Release, however, does not assure that you will share in the proceeds of settlement in the Action.

3. YOU MUST MAIL YOUR COMPLETED AND SIGNED PROOF OF CLAIM AND RELEASE POSTMARKED ON OR BEFORE JUNE 12, 2003, ADDRESSED AS FOLLOWS:

**Claims Administrator
c/o Heffler, Radetich & Saitta L.L.P.
In re Safety-Kleen Corp. Stockholders Litigation
P.O. Box 930
Philadelphia, PA 19105-0930**

If you are NOT a Member of the Class or Merger Class (as defined in the Notice of Pendency of Class Action and of Partial Settlement, DO NOT submit a Proof of Claim and Release Form.

4. If you are a Member of the Class or Merger Class and you do not timely request exclusion, you are bound by the terms of any judgment entered in the Action, WHETHER OR NOT YOU SUBMIT A PROOF OF CLAIM AND RELEASE.

II. CLAIMANT IDENTIFICATION

1. If you purchased and/or acquired the common stock of Laidlaw Environmental Services, Inc. or purchased the common stock of Safety-Kleen Corp. during the "Class Period" and held the certificate(s) in your name, you are the beneficial owner as well as the record owner. If, however, you purchased and/or acquired Laidlaw Environmental and/or Safety-Kleen common stock and the certificate(s) were registered in the name of a third party, such as a nominee or brokerage firm, you are the beneficial owner and the third party is the record owner.

2. Use Part I of this form entitled "Claimant Identification" to identify each holder of record ("nominee"), if different from the beneficial holder of Laidlaw Environmental and/or Safety-Kleen stock which forms the basis of this claim. THIS CLAIM MUST BE FILED BY THE ACTUAL BENEFICIAL OWNER OR OWNERS OR THE LEGAL REPRESENTATIVE OF SUCH OWNER OR OWNERS OF THE LAIDLAW ENVIRONMENTAL AND/OR SAFETY-KLEEN STOCK UPON WHICH THIS CLAIM IS BASED.

3. All joint owners must sign this claim. Executors, administrators, guardians, conservators and trustees must complete and sign this claim on behalf of Persons represented by them and their authority must accompany this claim and their titles or capacities must be stated. The Social Security (or taxpayer identification) number and telephone number of the beneficial owner may be used in verifying the claim. Failure to provide the foregoing information could delay verification of your claim or result in rejection of the claim.

III. CLAIM FORM

1. Use Part II–A, B and C of this form entitled “Schedules of Transactions” to supply all required details of your transaction(s) in Laidlaw Environmental and/or Safety-Kleen stock. If you need more space or additional schedules, attach separate sheets giving all of the required information in substantially the same form. Sign and print or type your name on each additional sheet.

2. On the schedules, provide the requested information with respect to *all* of your purchases or other acquisitions and *all* of your sales of Laidlaw Environmental and/or Safety-Kleen stock which took place at any time beginning July 9, 1997 through and including March 6, 2000, and all sales through June 6, 2000, whether such transactions resulted in a profit or a loss. Failure to report all such transactions may result in the rejection of your claim.

3. List each transaction in the Class Period separately and in chronological order, beginning with the earliest. You must accurately provide the month, day and year of each transaction you list.

4. Brokers’ confirmations or other documentation of your transactions in Laidlaw Environmental and/or Safety-Kleen stock should be attached to your claim. Failure to provide this documentation could delay verification of your claim or result in rejection of your claim.

PART II-B: SCHEDULE OF TRANSACTIONS IN PRE-SPLIT SAFETY-KLEEN CORPORATION COMMON STOCK

A. Purchases of Safety-Kleen Corp. common stock in the July 1, 1998 through November 30, 1998 period:

	Trade Date of Purchase (List Chronologically)	Number of Shares Purchased	Purchase Price Per Share	Total Purchase Price (Inclusive of Commissions and Fees)	
	Month / Day / Year				
1.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□
2.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□
3.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□

B. Sales of Safety-Kleen Corp. common stock (including those listed as purchased/acquired in Part II-A above) in the July 1, 1998 through November 30, 1998 period:

	Trade Date of Sale (List Chronologically)	Number of Shares Sold	Sale Price Per Share	Total Sales Price (Net of Commissions and Fees)		Sales Related to	
	Month / Day / Year					Purchased Shares	Merger Shares
1.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□	□□	
2.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□	□□	
3.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□	□□	

C. Number of Pre-Split Safety-Kleen Corp. common stock held as of November 30, 1998 _____. (Include all applicable shares from both Part II-A and Part II-B above. You should have received a 1 for 4 reverse split on these shares.)

If you require additional space, attach extra schedules in the same format as above and check here . Sign and print your name on each additional page.

PART II-C: SCHEDULE OF TRANSACTIONS IN POST-SPLIT SAFETY-KLEEN CORPORATION COMMON STOCK

A. Purchases of Safety-Kleen Corp. common stock in the December 1, 1998 through March 6, 2000 period:

	Trade Date of Purchase (List Chronologically)	Number of Shares Purchased	Purchase Price Per Share	Total Purchase Price (Inclusive of Commissions and Fees)	
	Month / Day / Year				
1.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□
2.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□
3.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□

B. Sales of Safety-Kleen Corp. common stock (including those listed as purchased/acquired in Parts II-A, B or C above) in the December 1, 1998 through June 6, 2000 period. (Do not include sales of any shares acquired after March 6, 2000):

	Trade Date of Sale (List Chronologically)	Number of Shares Sold	Sale Price Per Share	Total Sales Price (Net of Commissions and Fees)		Sales Related to	
	Month / Day / Year					Purchased Shares	Merger Shares
1.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□	□□	
2.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□	□□	
3.	□□ - □□ - □□	□□□□□□	\$ □□□□ . □□□□	\$ □□□□□□□□ . □□	□□	□□	

C. Number of Post-Split Safety-Kleen Corp. common stock held at the end of trading on June 6, 2000 and listed in any section above _____.

If you require additional space, attach extra schedules in the same format as above and check here . Sign and print your name on each additional page.

YOU MUST READ AND SIGN THE RELEASE BELOW.

III. SUBMISSION TO JURISDICTION OF COURT AND ACKNOWLEDGMENTS

I submit this Proof of Claim and Release under the terms of the Stipulation of Settlement described in the Notice. I also submit to the jurisdiction of the United States District Court for the District of South Carolina with respect to my claim as a Class member and for purposes of enforcing the release set forth herein. I further acknowledge that I am bound by and subject to the terms of any judgment that may be entered in the Action. I agree to furnish additional information to Plaintiffs' Lead Counsel to support this claim if required to do so. I have not submitted any other claim covering the same purchases and/or acquisition of Laidlaw Environmental and Safety-Kleen common stock during the Class Period and know of no other Person having done so on my behalf.

IV. RELEASE

- 1. I hereby acknowledge full and complete satisfaction of, and do hereby fully, finally and forever settle, release and discharge from the Settled Claims PricewaterhouseCoopers, LLP and each of the Released Parties, as defined in the attached Notice.
- 2. This release shall be of no force or effect unless and until the Court approves the Stipulation of Settlement and the Stipulation becomes effective on the Effective Date (as defined in the Stipulation).
- 3. I (we) hereby warrant and represent that I (we) have not assigned or transferred or purported to assign or transfer, voluntarily or involuntarily, any matter released pursuant to this release or any other part or portion thereof.
- 4. I (we) hereby warrant and represent that I (we) have included information about all of my (our) transactions in Laidlaw Environmental and Safety-Kleen common stock that occurred during the Class Period.

**SUBSTITUTE FORM W-9
Request for Taxpayer Identification Number (TIN) and Certification**

PART I

NAME: _____

Check appropriate box:

<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Pension Plan	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust	<input type="checkbox"/> IRA	

Enter TIN on appropriate line.

- For individuals, this is your Social Security Number (SSN).
- For sole proprietors, you must show your individual name, but you may also enter your business or “doing business as” name. You may enter either your SSN or your Employer Identification Number (EIN).
- For other entities, it is your EIN.

<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	or	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Social Security Number		Employer Identification Number

PART II—From Payees Exempt from Backup Withholding

If you are exempt from backup withholding, enter your correct TIN in Part I and write “exempt” on the following line: _____

PART III—Certification

UNDER THE PENALTIES OF PERJURY, I (WE) CERTIFY THAT:

- (1) The number shown on this form is my correct Taxpayer Identification Number; and
- (2) I (we) certify that I am (we are) NOT subject to backup withholding under the provisions of Section 3406(a)(1)(C) of the Internal Revenue Code because: (a) I am (we are) exempt from backup withholding; or (b) I (we) have not been notified by the Internal Revenue Service that I am (we are) subject to backup withholding as a result of a failure to report all interest or dividends; or (c) the IRS has notified me (us) that I am (we are) no longer subject to backup withholding.

If you have been notified by the IRS that you are subject to backup withholding, you must strike out the word “NOT” in the previous sentence and check here: .

NOTE: If you require the Instructions for Completing Substitute Form W-9, please make a written request to us at: Claims Administrator, c/o Heffler, Radetich & Saitta L.L.P., In re Safety-Kleen Corp. Stockholders Litigation, P.O. Box 930, Philadelphia, PA 19105-0930. Please note that your accountant should also be able to provide you with the Instructions.

The Internal Revenue Service does not require your consent to any provision of this document other than the certification required to avoid backup withholding.

I declare under penalty of perjury under the laws of the United States of America that the foregoing information supplied by the undersigned is true and correct.

Executed this _____ day of _____, in _____,

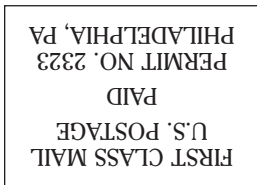
(State/Country)

(Sign your name here)

(Type or print your name here)

(Capacity of person(s) signing, e.g., Beneficial Purchaser, Executor or Administrator)

FIRST CLASS MAIL



Claims Administrator
c/o Heffler, Radetich & Saitta L.L.P.
In re Safety-Kleen Corp. Stockholders Litigation
P.O. Box 930
Philadelphia, PA 19105-0930

ACCURATE CLAIMS PROCESSING TAKES A SIGNIFICANT AMOUNT OF TIME. THANK YOU FOR YOUR PATIENCE.

Reminder Checklist:

1. Please sign the release and certification.
2. Remember to attach copies of supporting documentation.
3. Do not send originals or copies of stock certificates.
4. Keep a copy of your claim form for your records.
5. If you desire an acknowledgment of receipt of your claim form, please send it Certified Mail, Return Receipt Requested.
6. If you move, please send us your new address.