

## TAX TREATMENT OF 2009 DIVIDENDS

### *Common Stock Dividends*

The total amount of distributions to be reported on the 2009 Form 1099 is \$0.04 per share.

Of this amount, the 2009 dividend distributions are classified as follows:

- 1) \$0.04 or 100% is considered Ordinary Dividend

Shareholders who participated in the Company's Dividend Reinvestment Plan should also refer to these schedules since dividends that were reinvested through the Company's Dividend Reinvestment Plan are treated, for tax purposes, as if they had been paid in cash.

Security Description	CUSIP	Ticker	Record Date	Payable Date	Total Distribution Per Share	Ordinary Dividend
CSE Common	14055X102	CSE	3/23/09	3/31/09	<b>\$0.01</b>	\$0.01
CSE Common	14055X102	CSE	6/16/09	6/30/09	<b>\$0.01</b>	\$0.01
CSE Common	14055X102	CSE	9/16/09	9/30/09	<b>\$0.01</b>	\$0.01
CSE Common	14055X102	CSE	12/16/09	12/31/09	<b>\$0.01</b>	\$0.01
<b>TOTALS</b>					<b>\$0.04</b>	<b>\$0.04</b>

### *Convertible Debenture 3.50%*

Security Description	CUSIP	Ticker	Record Date	Payable Date	Deemed Distribution per \$1,000 Principal Amount of Debentures	Ordinary Dividend
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	3/23/09	3/31/09	<b>\$0.5829</b>	\$0.5829
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	6/16/09	6/30/09	<b>\$0.4866</b>	\$0.4866
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	9/16/09	9/30/09	<b>\$0.5407</b>	\$0.5407
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	12/16/09	12/31/09	<b>\$0.4602</b>	\$0.4602
<b>TOTALS</b>					<b>\$2.0704</b>	<b>\$2.0704</b>

**Convertible Debenture 4.00%**

Security Description	CUSIP	Ticker	Record Date	Payable Date	Deemed Distribution per \$1,000 Principal Amount of Debentures	Ordinary Dividend
4.0% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	3/23/09	3/31/09	<b>\$0.5829</b>	\$0.5829
4.0% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	6/16/09	6/30/09	<b>\$0.4866</b>	\$0.4866
4.0% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	9/16/09	9/30/09	<b>\$0.5407</b>	\$0.5407
4.0% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	12/16/09	12/31/09	<b>\$0.4602</b>	\$0.4602
<b>TOTALS</b>					<b>\$2.0704</b>	\$2.0704