

**EMC CORPORATION TAX BASIS WORKSHEET**

**TO BE USED IN CALCULATING YOUR TAX BASIS IN YOUR  
SHARES OF EMC CORPORATION COMMON STOCK**

This worksheet is provided to assist you in calculating your tax basis in your shares of EMC common stock to which the distribution of McDATA Class A common stock applies. You need to complete these calculations in order to allocate this tax basis between your EMC common stock and the McDATA Class A common stock distributed to you after the close of the market on February 7, 2001. In order to complete this worksheet properly, you must first determine (1) the date on which you acquired your EMC common stock, and (2) the cost of your shares on that date. **If you acquired your EMC common stock on more than one occasion, you will need to fill out this worksheet separately for each such acquisition.**

**EMC Common Stock Acquired Before 8/31/1987**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 72 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 8/31/1987 and Before 11/24/1992**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 48 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 11/24/1992 and Before 6/8/1993**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 32 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 6/8/1993 and Before 12/10/1993**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 16 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 12/10/1993 and Before 11/17/1997**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 8 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 11/17/1997 and Before 5/28/1999**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 4 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 5/28/1999 and Before 6/2/2000**

Original cost per share of EMC common stock \_\_\_\_\_ (A)  
Divide (A) by 2 to determine your tax basis \_\_\_\_\_ (B)

**EMC Common Stock Acquired On or After 6/2/2000**

If you acquired EMC shares on or after June 2, 2000, your tax basis in each of your shares is equal to your original cost of those shares.

**PLEASE CONSULT YOUR TAX ADVISOR FOR MORE INFORMATION**