

**LETTER OF TRANSMITTAL**

**To Tender for Any and All Outstanding**

5.125% Senior Notes due 2021  
(CUSIP Numbers : 05541T AH4 / 05541T AG6)  
(ISIN Numbers: US05541TAH41 / US05541TAG67)  
Issued by BGC Partners, Inc.  
(the “Notes”)

Pursuant to the Offer to Purchase dated August 5, 2020 (as it may be amended or supplemented,  
the “Offer to Purchase”)

**The Tender Offer (as defined below) will expire at 5:00 p.m., New York City time, on August 11, 2020, unless extended or earlier terminated by the Company (as defined in the Offer to Purchase) (such time and date, as the same may be extended, the “Expiration Time”). You must validly tender your Notes, or deliver a properly completed and duly executed Notice of Guaranteed Delivery, at or prior to the Expiration Time to be eligible to receive the Purchase Price (as defined in the Offer to Purchase). Validly tendered Notes may be validly withdrawn at any time at or prior to the Expiration Time, unless extended or earlier terminated as described herein, but not thereafter. The Tender Offer is conditioned upon, among other things, the satisfaction or waiver of a number of conditions.**

*The Depositary for the Tender Offer is:*

**D.F. King & Co., Inc.**

By facsimile:

(For Eligible Institutions only):

(212) 709-3328

Attn: Andrew Beck

Confirmation:

(212) 269-5552

By Mail, Overnight Courier  
or Hand Delivery:

D.F. King & Co., Inc.

48 Wall Street, 22nd Floor

New York, NY 10005

Attn: Andrew Beck

*The Information Agent for the Tender Offer is:*

D.F. King & Co., Inc.

48 Wall Street, 22nd Floor

New York, NY 10005

Attn: Andrew Beck

Banks and brokers call: (212) 269-5550

Toll free: (800) 628-8510

**DELIVERY OF THIS LETTER OF TRANSMITTAL (THIS “LETTER OF TRANSMITTAL”) TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE, OR TRANSMISSION HEREOF VIA FACSIMILE OTHER THAN AS SET FORTH ABOVE, WILL NOT CONSTITUTE A VALID DELIVERY OF THIS LETTER OF TRANSMITTAL.**

BGC Partners, Inc., a Delaware corporation (“we,” “our,” “us” or the “Company”), is offering to purchase for cash any and all of the Notes, upon the terms and subject to the conditions described in the Offer to Purchase and in this Letter of Transmittal. Capitalized terms used herein and not defined herein have the meaning given to them in the Offer to Purchase.

Holders of Notes that are tendering by book-entry transfer to the account of D.F. King & Co., Inc., the depository and information agent for the Tender Offer (“**DFK**”), at the Depository Trust Company (“**DTC**”) may execute their tender through DTC’s Automated Tender Offer Program (“**ATOP**”) in accordance with DTC’s ATOP procedures. DTC will then verify the acceptance, execute a book-entry delivery to DFK’s account at DTC and send an agent’s message to DFK for its acceptance. Delivery of the agent’s message by DTC (a “**Book-entry Confirmation**”) will satisfy the terms of the Tender Offer in lieu of execution and delivery of the Letter of Transmittal by the participant identified in the agent’s message. Accordingly, this Letter of Transmittal need not be completed by a Holder tendering through ATOP.

Holders of Notes may use the guaranteed delivery procedures described in the Offer to Purchase under “The Terms of the Tender Offer—Procedures for Tendering Notes—Guaranteed Delivery Procedures” to tender their Notes if: (1) their Notes are not immediately available; (2) time will not permit the Holder’s Notes or other required documents to reach DFK before the Expiration Time; or (3) the procedures for book-entry transfer cannot be completed on a timely basis.

For a description of certain procedures to be followed in order to tender Notes (including through DTC’s ATOP), see “The Terms of the Tender Offer—Procedures for Tendering Notes” in the Offer to Purchase and the Instructions to this Letter of Transmittal.

Questions and requests for assistance or for additional copies of the Offer to Purchase and this Letter of Transmittal should be directed to DFK.

To properly complete this Letter of Transmittal, a Holder must:

- complete the box(es) below titled “Tender of Notes by Book-Entry Transfer” and, if applicable, “Tender of Notes Through Notice of Guaranteed Delivery”;
- complete the box(es) below titled “Description of Notes Tendered” as applicable;
- complete the box(es) below titled “Method of Delivery,” as applicable;
- complete the box below titled “Please Sign Here” and sign where indicated or complete the procedures for Book-entry Confirmation; and
- complete an Internal Revenue Service (“**IRS**”) Form W-9 or an applicable IRS Form W-8.

**PLEASE COMPLETE THE FOLLOWING:**

<b>TENDER OF NOTES BY BOOK-ENTRY TRANSFER</b>
<input type="checkbox"/> Please check here and complete the following if tendered Notes are being delivered by book-entry transfer made to the account maintained by DFK with DTC.
Name of Tendering Institution: _____
DTC Account Number: _____
Transaction Code Number: _____
Date Tendered: _____

<b>TENDER OF NOTES THROUGH NOTICE OF GUARANTEED DELIVERY</b>
<input type="checkbox"/> Please check here and complete the following if tendered Notes are being delivered pursuant to a Notice of Guaranteed Delivery previously sent to DFK.
Name of Registered Holder of Notes: _____
Date of Execution of Notice of Guaranteed Delivery: _____
Window Ticket Number (if available): _____
Name of Institution that Guaranteed Delivery: _____
DTC Account Number: _____

Provide below the requested information about the Notes to which this Letter of Transmittal relates. If the space provided below is inadequate, list the certificate numbers and principal amounts on a separately executed schedule and affix the schedule to this Letter of Transmittal:

<b>TENDER OF NOTES</b>			
<b>Name(s) and Address(es) of Holder(s) (Please fill in, if blank)</b>	<b>Certificate Numbers*</b>	<b>Aggregate Principal Amount Represented**</b>	<b>Principal Amount Tendered</b>
		Total:	Total:
<p>* Need not be completed by Holders tendering by book-entry transfer (see below).</p> <p>** Unless otherwise indicated and subject to the terms and conditions described in the Offer to Purchase, a Holder will be deemed to have tendered the entire aggregate principal amount represented by the Notes indicated. Tenders may be submitted only in principal amounts equal to minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof. No alternative, conditional or contingent tenders will be accepted. Holders who tender less than all of their Notes must continue to hold Notes in the minimum authorized denomination of \$2,000 principal amount.</p>			

**NOTE: SIGNATURES MUST BE PROVIDED BELOW**

**PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY**

Ladies and Gentlemen:

Subject to the terms of the Offer to Purchase, receipt of which is hereby acknowledged, and this Letter of Transmittal, the undersigned hereby tenders to the Company the aggregate principal amounts of the series of Notes indicated above. Subject to, and effective upon, the acceptance by the Company for purchase of the Notes tendered in accordance with this Letter of Transmittal, the undersigned hereby sells, assigns and transfers to, or upon the order of, the Company, all right, title and interest in and to the Notes tendered hereby.

The undersigned hereby irrevocably constitutes and appoints DFK its true and lawful agent and attorney-in-fact (with full knowledge that DFK also acts as an agent of the Company) with respect to the tendered Notes, with full power of substitution and resubstitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (i) transfer ownership of such Notes on the account books maintained by DTC, together with all accompanying evidences of transfer and authenticity, to, or upon the order of, the Company, (ii) present such Notes for transfer on the books of the registrar for the Notes and (iii) receive all benefits and otherwise exercise all rights of beneficial ownership of such Notes, all in accordance with the terms of the Offer to Purchase. The power of attorney granted in this paragraph shall be deemed irrevocable and coupled with an interest.

The undersigned acknowledges and agrees that a tender of Notes pursuant to any of the procedures described in the Offer to Purchase and in the instructions hereto and an acceptance of such Notes by the Company will constitute a binding agreement between the undersigned and the Company upon the terms and subject to the conditions of the Offer to Purchase. For purposes of the Offer to Purchase, the undersigned understands that the Company will be deemed to have accepted for purchase validly tendered Notes that have not been validly withdrawn.

The undersigned understands that tenders of Notes made prior to the Expiration Time may be validly withdrawn from the Tender Offer any time at or prior to the Expiration Time, subject to compliance with DTC procedures, by either a validly transmitted agent's message through DTC's ATOP or by written or facsimile notice. Such notice must: (1) specify the name of the Holder who tendered the Notes to be withdrawn and, if different, the name of the DTC participant for whose account such Notes were tendered, along with the number of the account at DTC to be credited with the withdrawn Notes; (2) contain a description of the Notes to be withdrawn (including the principal amount to be withdrawn); (3) contain a statement that such Holder is withdrawing such Notes; and (4) be signed by the Holder of such Notes in the same manner as the original signature on any Letter of Transmittal, including any required signature guarantees, or, in the case of Notes validly tendered by a DTC participant through DTC's ATOP, be signed by such participant in the same manner as the participant's name is listed on the applicable agent's message. The signature on the notice of withdrawal must be guaranteed by a Medallion Signature Guarantor (as defined in the Offer to Purchase) unless such Notes have been tendered for the account of an Eligible Institution (as defined below). The undersigned understands that tenders of Notes may not be withdrawn or revoked after the Expiration Time. Accordingly, all tenders of Notes will be

irrevocable after the Expiration Time unless the Company grants additional withdrawal rights under the circumstances described in the Offer to Purchase under “The Terms of the Tender Offer—Withdrawal of Tenders; Absence of Appraisal Rights.”

The undersigned hereby represents and warrants to the Company and to DFK that (a) the undersigned has received the Offer to Purchase, agrees to the terms and conditions contained therein and, if the Tender Offer is consummated, agrees that the purchase of the Notes in the Tender Offer shall be on the terms and conditions contained therein, (b) the undersigned has full power and authority to tender, sell, assign and transfer the Notes tendered hereby and (c) when such tendered Notes are accepted for purchase and paid for by the Company pursuant to the Tender Offer, the Company will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right. The undersigned will, upon request, execute and deliver any additional documents deemed by DFK or by the Company to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby.

In consideration for the purchase of Notes pursuant to the Tender Offer, the undersigned hereby releases and discharges the Company from any and all claims the undersigned may have now, or may have in the future, arising out of, or related to, the Notes, including, without limitation, any claims that the undersigned is entitled to receive additional principal or interest payments with respect to the Notes or to participate in any redemption or defeasance of the Notes.

Notwithstanding any other provision of the Offer to Purchase, the undersigned understands that the Company’s obligation to accept for purchase and to pay for the Notes validly tendered and not validly withdrawn pursuant to the Tender Offer is subject to the satisfaction or waiver of a number of conditions, as described in the Offer to Purchase. The undersigned understands that the Tender Offer is not conditioned on any minimum amount of Notes being tendered.

The Company also reserves the right, in its sole discretion and subject to applicable law, to (a) extend the Expiration Time to a later date and time, (b) waive any of the conditions to the Tender Offer or (c) terminate or otherwise amend the Tender Offer to the extent any or all of the conditions to the Tender Offer are not satisfied or waived, in each case as described in the Offer to Purchase.

No authority conferred or agreed to be conferred by this Letter of Transmittal, or by tender of the Notes through book-entry transfer, shall be affected by, and all such authority shall survive, the death or incapacity of the undersigned, and any obligation of the undersigned hereunder, or incurred in connection with the undersigned’s tender of its Notes, shall be binding upon the heirs, executors, administrators, trustees in bankruptcy, personal and legal representatives, successors and assigns of the undersigned.

All questions as to the form of all documents and validity, eligibility (including time of receipt), acceptance for payment and withdrawal of tendered Notes will be determined by the Company in its sole discretion, and such determination shall be final and binding.

The undersigned hereby request(s) that any Notes representing principal amounts not tendered or not accepted for purchase be issued in the name(s) of, and be tendered by book-entry transfer, by credit to the account at DTC designated herein. The undersigned hereby request(s)

that any checks for payment to be made in respect of the Notes tendered hereby be issued to the order of, and delivered to, the undersigned.

**PLEASE SIGN HERE**  
**(To be completed by all tendering Holders of Notes)**

Must be signed by the registered Holder(s) of the Notes exactly as such Holder(s)'(s) name(s) appear(s) on a security position listing as the owner of Notes on the books of DTC or its participants. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation, agent or other person acting in a fiduciary or representative capacity, such person must set forth his or her full title below under "Capacity" and, upon request, submit evidence satisfactory to the Company of such person's authority to so act. See Instruction 4.

X

X

**Signature(s) of Registered Holder(s) or Authorized Signatory**

Dated: \_\_\_\_\_, 2020

Name(s)

**(Please Print)**

Capacity (full title) \_\_\_\_\_

Address: \_\_\_\_\_

**(Including Zip Code)**

Area Code and Telephone No.: \_\_\_\_\_

**IMPORTANT: COMPLETE AN IRS FORM W-9 OR AN APPROPRIATE IRS  
FORM W-8, AS APPLICABLE**

**SIGNATURE GUARANTEE**  
**(If required—See Instructions 1 and 4)**

**(Name of Eligible Institution Guaranteeing Signatures)**

**(Address (including zip code) and Telephone Number (including area code) of Firm)**

**(Authorized Signature)**

**(Printed Name)**

**(Title)**

Date: \_\_\_\_\_, 2020

**INSTRUCTIONS**  
**FORMING PART OF THE TERMS AND CONDITIONS OF THE TENDER OFFER**

**1. *Guarantee of Signatures.***

All signatures on this Letter of Transmittal must be guaranteed by a firm that is a member of a registered national securities exchange or the Financial Industry Regulatory Authority (“FINRA”), or by a commercial bank or trust company having an office or correspondent in the United States that is a participant in an approved Signature Guarantee Medallion Program (each of the foregoing being an “**Eligible Institution**”) unless (i) this Letter of Transmittal is signed by the registered Holder(s) of Notes (which term, for purposes of this document, shall include any participant in the DTC system whose name appears on a security position listing as the owner of Notes) tendered hereby or (ii) such Notes are tendered for the account of an Eligible Institution. See Instruction 4.

**2. *Delivery of Letter of Transmittal.***

This Letter of Transmittal is to be completed, or an electronic confirmation pursuant to DTC’s ATOP (together with a Book-entry Confirmation) is to be transmitted, by Holders for tenders made pursuant to the procedures for tenders by book-entry transfer set forth in the Offer to Purchase under the caption “The Terms of the Tender Offer—Procedures for Tendering Notes.” A properly completed and duly executed Letter of Transmittal (or manually signed facsimile), or an electronic confirmation pursuant to DTC’s ATOP (together with a Book-entry Confirmation), and any other required documents, must be timely received by DFK at the appropriate address set forth above. Pursuant to such procedure: (i) such tender must be made by or through an Eligible Institution and (ii) DFK must timely receive from such Eligible Institution a properly completed Letter of Transmittal (or a manually signed facsimile) or an electronic confirmation pursuant to DTC’s ATOP, all as described in the Offer to Purchase under the caption “The Terms of the Tender Offer—Procedures for Tendering Notes.”

**THE METHOD OF DELIVERY OF THIS LETTER OF TRANSMITTAL AND ALL OTHER REQUIRED DOCUMENTS, INCLUDING DELIVERY THROUGH DTC’S ATOP, IS AT THE OPTION AND SOLE RISK OF THE TENDERING HOLDER, AND THE DELIVERY WILL BE DEEMED MADE ONLY WHEN ACTUALLY RECEIVED BY DFK. IF DELIVERY IS BY MAIL, REGISTERED MAIL WITH RETURN RECEIPT REQUESTED, PROPERLY INSURED, IS RECOMMENDED. IN ALL CASES, SUFFICIENT TIME SHOULD BE ALLOWED TO ENSURE TIMELY DELIVERY.**

If you are a holder of Notes and desire to tender your Notes, and (1) these Notes are not immediately available, (2) time will not permit your Notes or other required documents to reach DFK before the Expiration Time or (3) the procedures for book-entry transfer cannot be completed on a timely basis, you may still tender your Notes in the Tender Offer if:

(a) you tender through a member firm of a registered national securities exchange or of FINRA, a commercial bank or trust company having an office or correspondent in the United States or an eligible guarantor institution within the meaning of Rule 17Ad-15 under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”);

(b) before the Expiration Time, DFK receives (i) a properly completed and duly executed Letter of Transmittal (or facsimile thereof), with any required signature guarantee, or an Agent's Message in lieu of the Letter of Transmittal, and (ii) a properly completed and duly executed Notice of Guaranteed Delivery, substantially in the form provided by us, with your name and address as holder of the Notes and the amount of Notes tendered, stating that the tender is being made by that letter and notice and guaranteeing that by 5:00 p.m. New York City time on August 13, 2020, the second business day after the Expiration Time, the certificates for all the Notes tendered, in proper form for transfer, or a Book-entry Confirmation with an agent's message, as the case may be, and any other documents required by the Letter of Transmittal will be deposited by the eligible institution with DFK; and

(c) the certificates for all your tendered Notes in proper form for transfer or a Book-entry Confirmation, as the case may be, and all other documents required by this Letter of Transmittal are received by DFK by 5:00 p.m. New York City time on August 13, 2020, the second business day after the Expiration Time.

No alternative, conditional or contingent tenders will be accepted. Tenders of Notes will be accepted pursuant to the Tender Offer only in principal amounts equal to minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof. By execution and delivery of this Letter of Transmittal (or a facsimile hereof), or by electronic confirmation pursuant to DTC's ATOP (together with the Book-entry Confirmation), all tendering Holders of the Notes waive any right to receive any notice of the acceptance of their Notes for purchase. The entire aggregate principal amount represented by the Notes delivered to DFK will be deemed to have been tendered. If the entire principal amount of the Notes is not tendered or not accepted for purchase, the principal amount of such Notes not tendered or not accepted for purchase will be credited to the account at DTC designated herein and will remain outstanding.

Notes tendered may only be withdrawn from the Tender Offer pursuant to the procedure and subject to the terms set forth under the caption "The Terms of the Tender Offer—Withdrawal of Tenders and Absence of Appraisal Rights" in the Offer to Purchase and as described below.

### **3. *Withdrawal of Tenders.***

A tender of Notes pursuant to the Tender Offer may be withdrawn from the Tender Offer any time at or prior to the Expiration Time, but not afterwards. If the Tender Offer is terminated without the Company's having purchased any Notes pursuant to such Tender Offer, whether before or after the Expiration Time, the Company will promptly return the Notes tendered pursuant to such tender offer to the tendering Holder without cost to such Holder. Any returned Notes will remain outstanding.

For a withdrawal of Notes from the Tender Offer to be valid, DFK must timely receive, subject to compliance with DTC procedures, either an agent's message through ATOP or by written or facsimile notice. Such notice must: (1) specify the name of the Holder who tendered the Notes to be withdrawn and, if different, the name of the DTC participant for whose account such Notes were tendered, along with the number of the account at DTC to be credited with the withdrawn Notes; (2) contain a description of the Notes to be withdrawn (including the principal amount to be withdrawn); (3) contain a statement that such Holder is withdrawing such Notes; and

(4) be signed by the Holder of such Notes in the same manner as the original signature on any Letter of Transmittal, including any required signature guarantees, or, in the case of Notes validly tendered by a DTC participant through DTC's ATOP, be signed by such participant in the same manner as the participant's name is listed on the applicable agent's message. The signature on the notice of withdrawal must be a Medallion Signature Guarantor unless such Notes have been tendered for the account of an Eligible Institution. If the Notes to be withdrawn from the Tender Offer have been delivered or otherwise identified to DFK, an agent's message or a signed notice of withdrawal is effective immediately upon receipt by DFK of the agent's message or written or faxed notice of such withdrawal even if re-transfer by DTC book-entry is not immediately effected.

If a beneficial owner tendered its Notes in the Tender Offer through a custodian or nominee and wishes to withdraw its Notes, it will need to make arrangements for withdrawal and revocation with its custodian or nominee. The ability of a beneficial owner to withdraw a tender of its Notes will depend upon the terms of the arrangements it has made with its custodian or nominee and, if its custodian or nominee is not the DTC participant tendering those Notes, the arrangements between its custodian or nominee and such DTC participant, including any arrangements involving intermediaries between its custodian or nominee and such DTC participant.

Through DTC, DFK will return to tendering Holders all Notes in respect of which it has received valid withdrawal and revocation instructions at or prior to the Expiration Time promptly after it receives such instructions.

Holders may not rescind their withdrawal of tenders of Notes, and any Notes properly withdrawn will thereafter be deemed not validly tendered for purposes of the Tender Offer. Validly withdrawn Notes may, however, be retendered by again following one of the procedures described in the Offer to Purchase under the caption "The Terms of the Tender Offer—Procedures for Tendering Notes" at any time at or prior to the Expiration Time, as applicable.

Holders can withdraw the tender of their Notes from the Tender Offer only in accordance with the foregoing procedures.

All questions as to the form of documents and validity, eligibility (including time of receipt), acceptance for payment and withdrawal of tendered Notes will be determined by the Company in its sole discretion, and its determination will be final and binding. The Company reserves the absolute right to reject any and all tenders of Notes that it determines are not in proper form or for which the acceptance for payment or payment may, in the opinion of its counsel, be unlawful. The Company also reserves the absolute right in its sole discretion to waive any of the conditions of the Tender Offer or any defect or irregularity in the tender of Notes of any particular Holder, whether or not similar conditions, defects or irregularities are waived in the case of other Holders. The Company's interpretation of the terms and conditions of the Tender Offer (including the instructions in the Letter of Transmittal) will be final and binding. None of the Company, its board of directors, the Dealer Managers, DFK, U.S. Bank National Association, as trustee for the Notes (the "**Trustee**"), their respective affiliates or any other person will be under any duty to give notice of any defects or irregularities in tenders or any notices of withdrawal or will incur any liability for failure to give any such notice.

If the Company is delayed in its acceptance for purchase of, or payment for, any validly tendered Notes pursuant to the Tender Offer or is unable to accept for purchase or pay for any validly tendered Notes pursuant to the Tender Offer for any reason, then, without prejudice to the Company's rights hereunder, but subject to applicable law, validly tendered Notes may be retained by DFK on behalf of the Company (subject to Rule 14e-1 under the Exchange Act, which requires that an offeror pay the consideration offered or return the securities deposited by or on behalf of the holders promptly after the termination or withdrawal of a tender offer).

#### **4. *Signatures on Letter of Transmittal.***

If this Letter of Transmittal is signed by the registered Holder(s) of the Notes tendered hereby, the signature(s) must correspond exactly with the name(s) as written on the face of the certificate(s) without alteration, enlargement or any change whatsoever. If this Letter of Transmittal is signed by a participant in DTC whose name is shown as the owner of the Notes tendered hereby, the signature must correspond exactly with the name shown on the Note position listing as the owner of the Notes.

If any of the Notes tendered hereby are registered in the name of two or more Holders, all such Holders must sign this Letter of Transmittal. If any of the Notes tendered hereby are registered in different names, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Notes.

If this Letter of Transmittal is signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and proper evidence satisfactory to the Company of such person's authority to so act must be submitted.

When this Letter of Transmittal is signed by the registered Holders listed and transmitted hereby, no endorsements of Notes or separate instruments of transfer are required unless payment is to be made, or Certificates for Notes not tendered or purchased are to be issued, to a person other than the registered Holders, in which case signatures on such Notes or instruments of transfer must be guaranteed by a Medallion Signature Guarantor.

#### **5. *Questions and Requests for Assistance or Additional Copies.***

Questions or requests for assistance may be directed to DFK at the applicable address and telephone number set forth on the back cover of this Letter of Transmittal. Requests for additional copies of the Offer to Purchase, this Letter of Transmittal, the IRS Form W-9 and the IRS Form W-9 instructions may be directed to DFK, and copies will be furnished promptly at the Company's expense. Holders of Notes may also contact their brokers, dealers, commercial banks, trust companies, custodians or other nominees, if applicable, for assistance concerning the Tender Offer.

#### **6. *Taxpayer Identification Number.***

Please refer to the Section titled "Procedures for Tendering Notes—Backup Withholding" and "Certain U.S. Federal Income Tax Considerations" in the Offer to Purchase for information about completing a IRS Form W-9 or an appropriate IRS Form W-8, as applicable.

**FAILURE TO COMPLETE AN IRS FORM W-9 OR APPROPRIATE IRS FORM W-8 MAY RESULT IN U.S. FEDERAL BACKUP WITHHOLDING ON ANY PAYMENTS MADE TO YOU PURSUANT TO THE TENDER OFFER.**

**7. *Transfer Taxes.***

The Company will pay or cause to be paid all transfer taxes with respect to the purchase of any Notes. If, however, payment is to be made to, or if Notes not tendered or purchased are to be registered in the name of or delivered to, any persons other than the registered Holders, or if tendered Notes are registered in the name of any persons other than the persons signing this Letter of Transmittal, the amount of any transfer taxes (whether imposed on the registered Holder or such other person) payable on account of the transfer to such other person will be deducted from the payment unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

**8. *Waiver of Conditions.***

The Company expressly reserves the right before the settlement date to waive (or to seek to waive) any of the conditions to the Tender Offer, in whole or in part, at any time and from time to time. As set forth in the Offer to Purchase, subject to applicable law and the terms of the Tender Offer, the Company may at any time and from time to time waive any condition to the Tender Offer and accept all Notes previously tendered pursuant to the Tender Offer.

**THE METHOD OF DELIVERY OF THIS LETTER OF TRANSMITTAL AND ALL OTHER REQUIRED DOCUMENTS, INCLUDING DELIVERY THROUGH DTC'S ATOP, IS AT THE OPTION AND SOLE RISK OF THE TENDERING HOLDER, AND THE DELIVERY WILL BE DEEMED MADE ONLY WHEN ACTUALLY RECEIVED BY DFK. IF DELIVERY IS BY MAIL, REGISTERED MAIL WITH RETURN RECEIPT REQUESTED, PROPERLY INSURED, IS RECOMMENDED. IN ALL CASES, SUFFICIENT TIME SHOULD BE ALLOWED TO ENSURE TIMELY DELIVERY.**



By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>

  

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

*The Depository for the Tender Offer is:*

**D.F. King & Co., INC.**

By facsimile:

(For Eligible Institutions only):

(212) 709-3328

Attn: Andrew Beck

Confirmation:

(212) 269-5552

By Mail, Overnight Courier  
or Hand Delivery:

D.F. King & Co., Inc.

48 Wall Street, 22nd Floor

New York, NY 10005

Attn: Andrew Beck

Any questions or requests for assistance or for additional copies of this Letter of Transmittal, the Offer to Purchase and any amendments or supplements to the foregoing may be directed to D.F. King & Co., Inc. in its role as the information agent at its address and telephone number set forth below. Holders of Notes may also contact the Dealer Managers at the addresses and telephone numbers set forth below or their brokers, dealers, commercial banks, trust companies, custodians or other nominees, if applicable, for assistance concerning the Tender Offer.

*The Information Agent for the Tender Offer is:*

**D.F. King & Co., Inc.**

D.F. King & Co., Inc.

48 Wall Street, 22nd Floor

New York, NY 10005

Attn: Andrew Beck

Banks and brokers call: (212) 269-5550

Toll free: (800) 628-8510

*The Dealer Managers for the Tender Offer are:*

**Goldman Sachs & Co. LLC**

200 West Street

New York, NY 10282

Attention: Liability Management

(212) 902-6941 (collect)

gs-lm-nyc@gs.com

**Cantor Fitzgerald & Co.**

110 East 59th Street

New York, NY 10022

Attention: Fixed Income

(212) 915-1052 (collect)