

## LETTER OF TRANSMITTAL

to Tender Notes to

IAMGOLD Corporation

Relating to its

7.000% Senior Notes due 2025

(CUSIP Nos. 450913AE8 and C4535AAB6; ISIN Nos. US450913AE80 and USC4535AAB64)

Pursuant to the Offer to Purchase dated September 8, 2020

THE OFFER WILL EXPIRE AT 12:00 MIDNIGHT, NEW YORK CITY TIME, ON OCTOBER 5, 2020 (ONE MINUTE AFTER 11:59 P.M., NEW YORK CITY TIME, ON OCTOBER 5, 2020), UNLESS EXTENDED OR EARLIER TERMINATED (SUCH DATE AND TIME, INCLUDING AS EXTENDED OR EARLIER TERMINATED, THE “EXPIRATION DATE”). THE EARLY TENDER DEADLINE FOR THE OFFER WILL BE 5:00 P.M., NEW YORK CITY TIME, ON SEPTEMBER 21, 2020 (SUCH DATE AND TIME, INCLUDING AS EXTENDED OR EARLIER TERMINATED, THE “EARLY TENDER TIME”). HOLDERS OF THE NOTES MUST VALIDLY TENDER THEIR NOTES AT OR BEFORE THE EARLY TENDER TIME IN ORDER TO BE ELIGIBLE TO RECEIVE THE EARLY TENDER PAYMENT IN ADDITION TO THE TENDER CONSIDERATION. THE NOTES TENDERED MAY BE WITHDRAWN PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON SEPTEMBER 21, 2020 (SUCH DATE AND TIME, THE “WITHDRAWAL DEADLINE”), BUT NOT THEREAFTER, EXCEPT AS REQUIRED BY APPLICABLE LAW.

IAMGOLD Corporation (“IAMGOLD,” the “Company,” “we” or “us”) is offering to purchase for cash from each registered holder (each, a “Holder” and, collectively, the “Holders”), upon the terms and conditions set forth in the Offer to Purchase (as amended or supplemented from time to time, the “Offer to Purchase”), and this Letter of Transmittal (as it may be amended or supplemented from time to time, the “Letter of Transmittal” and, together with the Offer to Purchase, the “Offer Documents”), any and all of its outstanding 7.000% Senior Notes due 2025 (the “Notes”) issued under the indenture dated as of March 16, 2017, among the Company, the guarantors party thereto, Computershare Trust Company, N.A. (the “U.S. Trustee”) and Computershare Trust Company of Canada (the “Canadian Trustee” and, together with the U.S. Trustee, the “Trustee”), as amended or supplemented (the “Indenture”) (the “Offer”).

All terms and conditions in the Offer to Purchase are deemed to be incorporated into, and form a part of, this Letter of Transmittal. Capitalized terms used but not defined herein shall have the meanings given to them in the Offer to Purchase.

YOU SHOULD READ THE INSTRUCTIONS CONTAINED HEREIN AND THE OFFER TO PURCHASE CAREFULLY AND IN THEIR ENTIRETY BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.

A COMPLETED LETTER OF TRANSMITTAL MUST BE SENT BACK IN ITS ENTIRETY TO THE INFORMATION AND TENDER AGENT (AS DEFINED BELOW) AT THE ADDRESS BELOW. DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH BELOW, OR TRANSMISSIONS OF INSTRUCTIONS VIA A FACSIMILE NUMBER OTHER THAN AS SET FORTH BELOW, WILL NOT CONSTITUTE A VALID DELIVERY TO THE INFORMATION AND TENDER AGENT. THE METHOD OF DELIVERY OF THIS LETTER OF TRANSMITTAL, THE NOTES AND ALL OTHER REQUIRED DOCUMENTS TO THE INFORMATION AND TENDER AGENT, INCLUDING DELIVERY THROUGH THE DEPOSITORY TRUST COMPANY (“DTC”) AND ANY ACCEPTANCE OR AGENT’S MESSAGE DELIVERED THROUGH ATOP, IS AT THE ELECTION AND RISK OF HOLDERS.

D.F. King & Co., Inc.

*By Mail, Hand or Overnight Courier:*

48 Wall Street  
New York, New York 10005

*By Facsimile Transmission:*

(for eligible institutions only)  
+1 212-709-3328

## NOTICE TO INVESTORS

None of the Company, the Trustee, the Dealer Managers or the Information and Tender Agent is making any recommendations to the Holders as to whether or not to tender all or any portion of Notes. Holders must decide whether to tender Notes, and if tendering, the amount of Notes to tender. Holders are urged to consult their financial and tax advisors in making their decisions on what action to take in light of their own particular circumstances.

**THE OFFER TO PURCHASE, THIS LETTER OF TRANSMITTAL AND THE RELATED DOCUMENTS DO NOT CONSTITUTE AN OFFER TO BUY OR THE SOLICITATION OF AN OFFER TO SELL NOTES IN ANY JURISDICTION IN WHICH SUCH OFFER IS UNLAWFUL. IN THOSE JURISDICTIONS WHERE THE SECURITIES, BLUE SKY OR OTHER LAWS REQUIRE THE OFFER TO BE MADE BY A LICENSED BROKER OR DEALER, THE OFFER SHALL BE DEEMED TO BE MADE ON BEHALF OF THE COMPANY BY THE DEALER MANAGERS OR ONE OR MORE REGISTERED BROKERS OR DEALERS LICENSED UNDER THE LAWS OF SUCH JURISDICTION, NEITHER THE DELIVERY OF THE OFFER TO PURCHASE NOR ANY PURCHASE OF NOTES SHALL, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE COMPANY OR ITS AFFILIATES' AFFAIRS SINCE THE DATE HEREOF, OR THAT THE INFORMATION INCLUDED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO THE DATE HEREOF OR THEREOF.**

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The Offer is made upon the terms and subject to the conditions set forth in the Offer to Purchase and in this Letter of Transmittal. Holders should carefully review the information set forth therein and herein. By the execution of this Letter of Transmittal, the undersigned acknowledges receipt of the Offer to Purchase, this Letter of Transmittal and the instructions hereto.

HOLDERS WHO WISH TO BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION, INCLUDING THE EARLY TENDER PAYMENT, IN CONNECTION WITH THE OFFER, MUST VALIDLY TENDER, AND NOT VALIDLY WITHDRAW, THEIR NOTES AT OR BEFORE THE EARLY TENDER TIME. HOLDERS THAT VALIDLY TENDER THEIR NOTES AFTER THE EARLY TENDER TIME AND AT OR BEFORE THE EXPIRATION DATE WILL BE ELIGIBLE TO RECEIVE, SUBJECT TO THE TERMS SET FORTH IN THE OFFER TO PURCHASE, ONLY THE TENDER CONSIDERATION.

This Letter of Transmittal is to be used by Holders of Notes if:

- certificates representing Notes are to be physically delivered to the Information and Tender Agent herewith by Holders, or
- tenders of Notes are to be made by book-entry transfer to the Information and Tender Agent's account at DTC pursuant to the procedures set forth in the Offer to Purchase in "Procedures for Tendering Notes—Book-Entry Transfer" but instructions are NOT being transmitted through the DTC's Automated Tender Offer Program ("ATOP").

This Letter of Transmittal, if used, must be delivered to the Information and Tender Agent. Delivery of this Letter of Transmittal and other documents to DTC does not constitute delivery to the Information and Tender Agent.

The Offer will be eligible for ATOP. In lieu of completing and delivering this Letter of Transmittal, Holders of Notes who are tendering by book-entry transfer to the Information and Tender Agent's account at DTC can transmit their acceptance of the Offer electronically through ATOP (and thereby tender Notes). Upon receipt of a Holder's acceptance through ATOP, DTC will edit and verify the acceptance and send an Agent's Message to the Information and Tender Agent for its acceptance.

**No Letter of Transmittal needs to be executed in relation to the Offer for Notes tendered through DTC. The valid electronic tender of Notes in accordance with DTC's ATOP procedures shall constitute a tender of Notes pursuant to the Offer.**

The Company has not provided any guaranteed delivery provisions in connection with the Offer.

If you hold your global notes through Euroclear S.A./N.V., as operator of the Euroclear System ("Euroclear"), or Clearstream Banking, societe anonyme ("Clearstream") and, together with Euroclear, the "Clearing System"), you must tender your global notes by the submission of a valid Electronic Acceptance Instruction to a Clearing System, resulting in the blocking of global notes in the relevant Clearing System upon receipt. Such procedures are set forth in the Offer to Purchase under "Procedures for Tendering Notes." Beneficial owners of global notes are urged to contact their custodial entities and applicable Clearing Systems for assistance concerning the Offer and any procedures or deadlines applicable to the tender of Notes and the delivery of this Letter of Transmittal.

Requests for additional copies of the Offer to Purchase or this Letter of Transmittal and requests for assistance relating to the procedures for tendering Notes may be directed D.F. King & Co., Inc., the information and tender agent in connection with the Offer (the "Information and Tender Agent"), at its address and telephone numbers set forth on the last page of the Offer to Purchase and this Letter of Transmittal. Requests for additional copies of the Offer to Purchase or this Letter of Transmittal also may be directed to your broker, dealer, commercial bank or trust company. Your broker, dealer, commercial bank or trust company also can help you complete this Letter of Transmittal. Requests for assistance relating to the terms and conditions of the Offer may be directed to Deutsche Bank Securities Inc. and Citigroup Global Markets Inc., the dealer managers in connection with the Offer (the "Dealer Managers"), at their addresses and telephone numbers set forth on the last page of the Offer to Purchase and this Letter of Transmittal.

**Any Notes tendered may be validly withdrawn prior to or at the Withdrawal Deadline, but not thereafter, unless required by applicable law, by following the procedures described in the Offer to Purchase.**

The undersigned has validly completed, executed and delivered this Letter of Transmittal to indicate the action the undersigned desires to take with respect to the Offer.

## TENDER OF NOTES

List below 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. The Notes may be tendered and will be accepted for payment pursuant to the Offer only in principal amounts equal to the minimum denominations of U.S.\$2,000 and any integral multiples of U.S.\$1,000 in excess thereof. No alternative, conditional or contingent tenders will be accepted. **This form need not be completed by Holders tendering Notes by ATOP.**

**7.000% Senior Notes due 2025**  
**(CUSIP Nos. 450913AE8 and C4535AAB6; ISIN Nos. US450913AE80 and USC4535AAB64)**

DESCRIPTION OF NOTES TENDERED			
Name(s) and Address(es) of Record Holder(s) or Name of DTC Participant and Participant's DTC Account Number in which Notes are Held (Please fill in, if blank)	Certificate Number(s)	Aggregate Principal Amount Represented*	Principal Amount Tendered*
	<b>Total Principal Amount Tendered:</b>		
*	Unless otherwise indicated in the column labeled "Principal Amount Tendered" and subject to the terms and conditions of the Offer to Purchase, a Holder will be considered to have tendered with respect to the entire aggregate principal amount represented by the Notes indicated in the column labeled "Aggregate Principal Amount Represented." See Instruction 4.		

If certificated Notes are being tendered, the name and address of the Holder should be printed, if not already printed above, exactly as they appear on the certificates representing Notes tendered hereby. The Notes and the principal amount of the Notes that the undersigned Holder wishes to tender should be indicated in the appropriate boxes.

**NOTE: SIGNATURES MUST BE PROVIDED BELOW;  
PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY**

Ladies and Gentlemen:

By execution hereof, the undersigned acknowledges receipt of the Offer to Purchase and this Letter of Transmittal and the instructions hereto, which together constitute the Company's offer to purchase for cash any and all of the Notes.

If the Company terminates or withdraws the Offer, or the tendered Notes are not purchased by the Company, any Notes tendered pursuant to the Offer will be returned promptly to the tendering Holders, and neither the Tender Consideration nor the Total Consideration, as the case may be, will be due or become payable.

The Offer is made upon the terms and subject to the conditions set forth in the Offer to Purchase and in this Letter of Transmittal. Upon the terms and subject to the conditions of the Offer, the undersigned hereby tenders to the Company the principal amount of Notes indicated above.

Subject to, and effective upon, the acceptance for purchase of, and payment of, the principal amount of Notes tendered with this Letter of Transmittal, in accordance with the terms and subject to the conditions of the Offer, the undersigned hereby (i) represents, warrants and agrees that: the undersigned has received and read a copy of the Offer Documents, understands and agrees to be bound by all the terms and conditions of the Offer, has full power and authority to tender the undersigned's Notes; (ii) irrevocably sells, assigns and transfers to, or upon the order of, the Company all right, title and interest in and to all the Notes tendered hereby and represents and warrants that the undersigned owns the Notes tendered, is entitled to tender such Notes, has full power and authority to tender, sell, assign and transfer the Notes tendered hereby and, when such tendered Notes are accepted for purchase by the Company, 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; (iii) waives any and all other rights with respect to the Notes (including, without limitation, the undersigned's waiver of any existing or past defaults and their consequences in respect of the Notes and the Indenture); (iv) 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, discharge or defeasance of the Notes; (v) upon the Company's request or the request of the Information and Tender Agent, as applicable, agrees to execute and deliver any additional documents necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby; (vi) irrevocably constitutes and appoints the Information and Tender Agent as the true and lawful agent and attorney-in-fact of the undersigned with respect to any such tendered Notes, with full power of substitution and re-substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (a) deliver certificates representing such Notes, or transfer ownership of such Notes, on the account books maintained by DTC, together, in any such case, with all accompanying evidences of transfer and authenticity, to the Company, (b) present such Notes for transfer on the relevant security register, and (c) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes (except that the Information and Tender Agent will have no right to, or control over, funds from the Company, except as agent for the undersigned, for the Total Consideration or Tender Consideration, as applicable, and accrued interest, for any tendered Notes that are purchased by the Company), all in accordance with the terms and subject to the conditions of the Offer as described in the Offer Documents; and (vii) indemnifies the Company, the Dealer Managers, the Information and Tender Agent, and the Trustee against all and any losses, costs, claims, liabilities, expenses, charges, actions or demands which any of them may incur or which may be made against any of them as a result of any such Holder's breach of any of the terms of, or any of the acknowledgements, representations, warranties and/or undertakings given pursuant to, the tenders.

The undersigned understands and acknowledges that the Offer will expire at 12:00 Midnight, New York City time, on October 5, 2020 (one minute after 11:59 P.M., New York City time, on October 5, 2020), unless extended or earlier terminated. In addition, the undersigned understands and acknowledges that the Early Tender Time will be 5:00 P.M., New York City time, on September 21, 2020, unless extended or earlier terminated.

**Any Notes tendered may be validly withdrawn prior to or at the Withdrawal Deadline, but not thereafter, unless required by applicable law, by following the procedures described in the Offer to Purchase.**

The undersigned understands that for a withdrawal of a tender of Notes to be effective, a written or facsimile transmission of a notice of withdrawal or a Request Message must be received by the Information and Tender Agent at its address set forth on the last page of this Letter of Transmittal at or before the Withdrawal Deadline.

Any notice of withdrawal must:

1. specify the name of the Holder of the Notes to be withdrawn;
2. contain the description of the Notes to be withdrawn, the certificate numbers shown on the particular certificates representing such Notes (or, in the case of Notes tendered by book-entry transfer, the number of the account at DTC from which such Notes were tendered and the name and number of the account at DTC to be credited with the Notes withdrawn) and the principal amount of such Notes; and
3. be signed (other than a notice transmitted through DTC's ATOP system) by the registered Holder of the Notes in the same manner as the original signature on this Letter of Transmittal (including any required signature guarantees) or be accompanied by documents of transfer sufficient to have the Trustee register the transfer of the Notes into the name of the person withdrawing such Notes.

**If the undersigned's Notes either are not validly tendered, or are validly withdrawn and not validly re-tendered, at or before the Early Tender Time, the undersigned will not receive an Early Tender Payment.**

The undersigned understands that the tender of Notes by a Holder, pursuant to the procedures set forth in the Offer to Purchase and this Letter of Transmittal, and the subsequent acceptance of that tender by the Company, will constitute a binding agreement governed by, and construed in accordance with, the laws of the State of New York between that Holder and the Company in accordance with the terms and subject to the conditions, including the Financing Condition, set forth in the Offer to Purchase and this Letter of Transmittal.

For purposes of the Offer, the Company will be considered to have accepted for purchase validly tendered Notes, or defectively tendered Notes as to which the Company has waived the defects, when the Company gives oral notice promptly confirmed in writing or written notice of acceptance to the Information and Tender Agent. Payment for Notes accepted for purchase in the Offer will be made by the Company by deposit with the Information and Tender Agent, or, upon its instructions, with DTC, which will act as agent for the undersigned for the purpose of receiving the Total Consideration or the Tender Consideration, as the case may be, and any accrued and unpaid interest payable, and transmitting such monies to the undersigned.

All authority conferred or agreed to be conferred by this Letter of Transmittal shall not be affected by, and will survive, the death or incapacity of the undersigned, and every obligation of the undersigned under this Letter of Transmittal will be binding upon the undersigned's heirs, personal representatives, executors, administrators, successors, assigns, trustees in bankruptcy and other legal representatives. The undersigned understands that the delivery and surrender of the Notes is not effective, and the risk of loss of the Notes does not pass to the Information and Tender Agent, until timely receipt by the Information and Tender Agent of (1) certificates representing the Notes or confirmation of a book-entry transfer of the Notes into the Information and Tender Agent's account at DTC pursuant to the procedures set forth in the Offer to Purchase under "Procedures for Tendering Notes," (2) a properly completed and duly executed Letter of Transmittal, a manually signed facsimile of that document, or a properly transmitted Agent's Message (as defined in the Offer to Purchase under "Procedures for Tendering Notes—Tender of Notes Held through DTC") and (3) all necessary signature guarantees and any other documents required by this Letter of Transmittal.

All questions as to the form of all documents and the validity, form, eligibility (including time of receipt) and acceptance of all tenders or withdrawals of Notes will be determined by the Company, in its sole discretion, and the Company's determination will be final and binding. Alternative, conditional or contingent tenders will not be considered valid. The Company reserves the absolute right to reject any or all tenders of Notes determined by the Company not to be in proper form or, in the case of the Notes, if the acceptance or payment for such Notes may, in

the Company's opinion, be unlawful. The Company also reserves the absolute right to waive any defect, irregularity or condition of tenders as to particular Notes. The Company's interpretations of the terms and conditions of the Offer (including the instructions in this Letter of Transmittal) will be final and binding. Any defect or irregularity in connection with tenders of Notes must be cured within such time as the Company determines, unless waived by the Company. Tenders of Notes will not be considered to have been made until all defects and irregularities have been waived by the Company or cured. None of the Company, the Dealer Managers, the Information and Tender Agent, the Trustee or any other person will be under any duty to give notice of any defect or irregularity in tenders of Notes, or will incur any liability to Holders for failure to give any such notice.

The Company reserves the right, subject to applicable law, in its sole discretion, to waive any of the conditions of the Offer, in whole or in part, at any time and from time to time. It also reserves the right, subject to applicable law, in its sole discretion, to (1) terminate or withdraw the Offer at any time; (2) extend the Early Tender Time, the Withdrawal Deadline or the Expiration Date; (3) amend the terms of the Offer in any respect; or (4) increase the consideration offered to Holders of Notes. It may extend the Early Tender Time without extending the Withdrawal Deadline. The foregoing rights are in addition to the right to delay acceptance for purchase of Notes tendered pursuant to the Offer or the payment of Notes accepted for purchase pursuant to the Offer in order to comply with any applicable law, subject to Rule 14e-1(c) under the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), which requires the Company to pay the consideration offered or return the Notes deposited by or on behalf of Holders promptly after the termination or withdrawal of the Offer.

Any extension, delay, termination or amendment of the Offer will be followed promptly by a public announcement thereof. Without limiting the manner in which the Company may choose to make a public announcement of any extension, delay, termination or amendment of the Offer, the Company shall have no obligation to publish, advertise or otherwise communicate any such public announcement, other than by issuing a press release or other public announcement, except in the case of an announcement of an extension of the Offer, in which case the Company shall have no obligation to publish, advertise or otherwise communicate such announcement other than by issuing a notice of such extension by press release or other public announcement, which notice shall be issued no later than 9:00 A.M., New York City time, on the next business day after the previously scheduled Early Tender Time or Expiration Date, as applicable.

If the Company decides to increase or decrease the consideration offered to Holders of Notes in the Offer, the Company will, to the extent required by applicable law, cause the Offer to be extended, if necessary, so that the Offer remains open at least until the expiration of 10 business days from the date that such notice is first published, sent or given by the Company.

If the Company makes a material change in the terms of the Offer (including any change in the amount of the Tender Consideration or Early Tender Payment), or the information concerning the Offer, or waives any condition to the Offer that results in a material change to the circumstances of the Offer, then the Company will disseminate additional materials to the extent required under the Exchange Act and will extend the Offer to the extent required in order to permit Holders of Notes adequate time to consider such materials. The minimum period during which the Offer must remain open following material changes in the terms of the Offer or information concerning the Offer, other than a change in Early Tender Payment, Tender Consideration or amount of Notes sought, will depend upon the specific facts and circumstances, including the relative materiality of the terms or information.

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 Offer, is subject to the conditions set forth in the Offer to Purchase.

Unless otherwise indicated herein under "Special Payment Instructions," the undersigned hereby requests that the Information and Tender Agent mail the check for the Total Consideration or the Tender Consideration, as the case may be, to the address(es) of the Holder(s) appearing under "Description of Notes Tendered." Similarly, unless otherwise indicated herein under "Special Delivery Instructions," the undersigned hereby requests that any Notes representing principal amounts not tendered or not accepted for purchase (and accompanying documents, as appropriate) be delivered to the person(s) so indicated. In the case of a book-entry delivery of Notes, the undersigned hereby requests that the Information and Tender Agent credit the account maintained at DTC, Euroclear

or Clearstream, as applicable, with any Notes not tendered or not accepted for purchase. The undersigned recognizes that the Company has no obligation pursuant to the “Special Payment Instructions” box or “Special Delivery Instructions” box to transfer any Notes from the name of the Holder(s) thereof if the Company does not accept for purchase any of the principal amount of such Notes so tendered.



### TENDER OF NOTES

This Letter of Transmittal must be signed by the registered holder(s) of the Notes exactly as its (their) name(s) appear(s) on certificate(s) for Notes or by person(s) authorized to become registered holder(s) by endorsement on certificates for Notes or by bond powers transmitted with this Letter of Transmittal. Endorsements on Notes and signatures on bond powers by registered holders not executing this Letter of Transmittal must be guaranteed by an Eligible Institution. See instruction I below. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer or other person acting in a fiduciary or representative capacity, such person must set forth his or her full title below under "Capacity" and submit evidence satisfactory to the Company of such person's authority to so act. See instruction 5 below.

☐ CHECK HERE IF CERTIFICATES REPRESENTING TENDERED NOTES ARE ENCLOSED HERewith.

☐ CHECK HERE IF NOTES ARE BEING TENDERED BY BOOK-ENTRY TRANSFER MADE TO THE ACCOUNT MAINTAINED BY THE INFORMATION AND TENDER AGENT WITH DTC AND COMPLETE THE FOLLOWING:

Name of Tendering Institution: \_\_\_\_\_

DTC Account Number: \_\_\_\_\_

Transaction Code Number: \_\_\_\_\_

Date Tendered or Delivered: \_\_\_\_\_

X \_\_\_\_\_

X \_\_\_\_\_

(Signature of Holder(s) or Authorized Signatory)

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

Name(s): \_\_\_\_\_

(Please Print)

Capacity: \_\_\_\_\_

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

(Including Zip Code)

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

Taxpayer Identification or Social Security No.: \_\_\_\_\_

**PLEASE COMPLETE THE ENCLOSED INTERNAL REVENUE SERVICE ("IRS") FORM W-9 OR  
APPLICABLE IRS FORM W-8 AND,  
IF REQUIRED, THE SIGNATURE GUARANTEE (See instruction 1)  
Certain Signatures Must Be Guaranteed by an Eligible Institution**

Name of Eligible Institution Guaranteeing Signatures: \_\_\_\_\_

Address (including Zip Code) and Telephone Number (including Area Code) of Eligible Institution:

Authorized Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

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

<b>SPECIAL PAYMENT INSTRUCTIONS</b> <b>(See instructions 1, 4, 5, 6 and 7)</b>	<b>SPECIAL DELIVERY INSTRUCTIONS</b> <b>(See instructions 1, 4, 5, 6 and 7)</b>
<p>To be completed ONLY if certificates for Notes in a principal amount not tendered or not accepted for purchase are to be issued in the name of, or checks constituting payments for Notes purchased pursuant to the Offer are to be issued to the order of, someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or are to be issued to an address different from that shown in the applicable box entitled "Description of Notes Tendered" within this Letter of Transmittal, or if Notes tendered by book-entry transfer that are not accepted for purchase are to be credited to an account maintained at DTC other than the one designated above.</p> <p>Issue:</p> <p><input type="checkbox"/> Check</p> <p><input type="checkbox"/> Certificate(s)</p> <p>(check as applicable)</p> <p>Name(s): _____</p> <p>(Please Print)</p> <p>Address: _____</p> <p>(Please Print)</p> <p>Zip Code: _____</p> <p>_____</p> <p>Taxpayer Identification or Social Security Number (See enclosed IRS Form W-9)</p> <p><input type="checkbox"/> Credit unpurchased Notes by book-entry transfer to the DTC account set forth below:</p> <p>_____</p> <p>(DTC Account Number)</p> <p>Name of Account Party:</p> <p>_____</p>	<p>To be completed ONLY if certificates for Notes in a principal amount not tendered or not accepted for purchase or checks constituting payment for Notes purchased pursuant to the Offer are to be sent to someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or to an address different From that shown in the applicable box entitled "Description of Notes Tendered" within this Letter of Transmittal.</p> <p>Issue:</p> <p><input type="checkbox"/> Check</p> <p><input type="checkbox"/> Certificate(s)</p> <p>(check as applicable)</p> <p>Name(s): _____</p> <p>(Please Print)</p> <p>Address: _____</p> <p>(Please Print)</p> <p>Zip Code: _____</p> <p>_____</p> <p>Taxpayer Identification or Social Security Number (See enclosed IRS Form W-9)</p>

## INSTRUCTIONS

(Forming Part of the Terms and Conditions of the Offer)

### 1. Signature Guarantees; Signatures on this Letter of Transmittal

Signatures on this Letter of Transmittal must be guaranteed by a recognized participant in good standing in the Securities Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program or the Stock Exchange Medallion Program (each a “Medallion Signature Guarantor”), unless the Notes tendered hereby are tendered: (a) by the registered Holder of those Notes (or by a DTC Participant whose name appears on a security position listing as the owner of those Notes) that has not completed either of the boxes entitled “Special Payment Instructions” or “Special Delivery Instructions” on this Letter of Transmittal; or (b) for the account of a member firm of a registered national securities exchange, a member of the Financial Industry Regulatory Authority, Inc. or a commercial bank or trust company having an office or correspondent in the United States (each of the foregoing being referred to in the Offer to Purchase as an “Eligible Institution”).

### 2. Delivery of Letter of Transmittal and Notes

This Letter of Transmittal is to be completed by Holders if:

- certificates representing Notes are to be physically delivered to the Information and Tender Agent herewith by Holders, or
- tenders of Notes are to be made by book-entry transfer to the Information and Tender Agent’s account at DTC pursuant to the procedures set forth in the Offer to Purchase under “Procedures for Tendering Notes—Book-Entry Transfer” but instructions are **NOT** being transmitted through ATOP.

All physically delivered Notes, or a confirmation of a book-entry transfer into the Information and Tender Agent’s account at DTC of all Notes delivered electronically, as well as a properly completed and duly executed Letter of Transmittal (or a copy thereof) or Agent’s Message, and any other documents required by this Letter of Transmittal, must be received by the Information and Tender Agent at its address set forth herein prior to or at the Early Tender Time or prior to or at the Expiration Date, as the case may be. **Delivery of documents to DTC does not constitute delivery to the Information and Tender Agent.**

The Offer will be eligible for ATOP. In lieu of completing and delivering this Letter of Transmittal, Holders of Notes who are tendering by book-entry transfer to the Information and Tender Agent’s account at DTC can transmit their acceptance of the Offer electronically through ATOP (and thereby tender Notes). Upon receipt of such Holder’s acceptance through ATOP, DTC will edit and verify the acceptance and send an Agent’s Message to the Information and Tender Agent for its acceptance. Delivery of tendered Notes held through DTC must be made to the Information and Tender Agent pursuant to the book-entry delivery procedures set forth in the Offer to Purchase. **Holders desiring to tender Notes through ATOP should note that such Holders must allow sufficient time for completion of the ATOP procedures during the normal business hours of DTC.**

**The method of delivery of Notes and this Letter of Transmittal, any required signature guarantees and all other required documents, including delivery through DTC and any acceptance of an Agent’s Message transmitted through ATOP, is at the election and risk of the person tendering Notes and delivering this Letter of Transmittal or transmitting an Agent’s Message, and delivery will be considered made only when actually received by the Information and Tender Agent. If delivery is by mail, the Company suggests that the Holder use properly insured, registered mail with return receipt requested. In all cases, sufficient time should be allowed for all documents to reach the Information and Tender Agent.**

Alternative, conditional or contingent tenders will not be considered valid. All tendering Holders, by execution of this Letter of Transmittal (or manually signed facsimile), waive any right to receive any notice of the acceptance of their Notes for purchase.

### 3. Withdrawal of Notes

Any Notes tendered may be validly withdrawn at any time before the Withdrawal Deadline, but not thereafter, unless required by applicable law, by following the procedures described in the Offer to Purchase. Tender of Notes may not be withdrawn after the Withdrawal Deadline, unless required by law.

For a withdrawal of a tender of Notes to be effective, a written or facsimile transmission of a notice of withdrawal or a Request Message must be received by the Information and Tender Agent at its address set forth on the last page of this Letter of Transmittal prior to or at the Withdrawal Deadline.

Any notice of withdrawal must:

1. specify the name of the Holder of the Notes to be withdrawn;
2. contain the description of the Notes to be withdrawn, the certificate numbers shown on the particular certificates representing such Notes (or, in the case of Notes tendered by book-entry transfer, the number of the account at DTC from which such Notes were tendered and the name and number of the account at DTC to be credited with the Notes withdrawn) and the principal amount of such Notes; and
3. be signed (other than a notice transmitted through DTC's ATOP system) by the registered Holder of the Notes in the same manner as the original signature on this Letter of Transmittal (including any required signature guarantees) or be accompanied by documents of transfer sufficient to have the Trustee register the transfer of the Notes into the name of the person withdrawing such Notes.

Any Holder that has tendered Notes through Euroclear or Clearstream may withdraw such Notes prior to the Withdrawal Deadline by submission of an electronic withdrawal instruction through Euroclear or Clearstream. If the Holder has requested that a custodian submit an Electronic Acceptance Instruction on its behalf and wishes to withdraw its Electronic Acceptance Instruction, the Holder should contact such custodian prior to the Withdrawal Deadline. **The Holder should be aware, however, that the custodian may impose earlier deadlines for withdrawing or revising an Electronic Acceptance Instruction in accordance with its procedures.**

A withdrawal of Notes can only be accomplished in accordance with the procedures provided in the Offer to Purchase and this Letter of Transmittal.

**Notes validly withdrawn may thereafter be re-tendered at any time prior to the Expiration Date by following the procedures described in the Offer to Purchase, but if a Holder's Notes are not properly re-tendered prior to or at the Early Tender Time, the Holder will not receive the Early Tender Payment with respect to those Notes.**

**If your Notes either are not validly tendered, or are validly withdrawn and not validly re-tendered, prior to or at the Early Tender Time, you will not receive an Early Tender Payment with respect to those Notes.**

### 4. Partial Tenders

Notes may be tendered and will be accepted for payment in respect of such Notes pursuant to the Offer only in principal amounts equal to the minimum denominations of U.S.\$2,000 and integral multiples of U.S.\$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 the untendered portion of any Note in minimum principal amounts of U.S.\$2,000. If a Holder wishes to tender less than the entire principal amount evidenced by any Notes submitted, the tendering Holder must fill in the principal amount tendered in the last column of the applicable box entitled "Description of Notes Tendered" herein. The entire principal amount represented by the certificates for all Notes delivered to the Information and Tender Agent will be considered to have been tendered, unless otherwise

indicated. If the entire principal amount of all Notes is not tendered or not accepted for purchase, the Notes representing such untendered or unaccepted amount will be sent as soon as practicable after the Expiration Date (or, if tendered by book-entry transfer, returned by credit to the applicable account at DTC) to the registered Holder, unless otherwise provided herein in the box entitled "Special Delivery Instructions."

## **5. Signature on Letter of Transmittal, Instruments of Transfer and Endorsements**

If this Letter of Transmittal is signed by the registered Holder(s) of the Notes tendered hereby, the signature(s) must correspond 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 with the name shown on the security position listing as the owner of the Notes.

If any of the Notes tendered hereby are registered in the names 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 on several certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of certificates.

If this Letter of Transmittal or any Note or instrument of transfer 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 act must be submitted.

If the Notes are registered in the name of a person other than the signer of this Letter of Transmittal, then, in order to tender such Notes pursuant to the Offer, the Notes must be endorsed or accompanied by an appropriate written instrument or instruments of transfer signed exactly as the name(s) of the Holder(s) appear on the Notes, with the signature(s) on the Notes or instruments of transfer guaranteed as provided in instruction 1. If these procedures are followed by a beneficial owner tendering Notes, as the case may be, prior to or at the Early Tender Time or prior to or at the Expiration Date, as applicable, the Holder(s) of such Notes must sign a valid proxy. If this Letter of Transmittal is signed by the Holder, the certificates for any principal amount of Notes not tendered or accepted for purchase are to be issued (or if any principal amount of Notes that is not tendered or not accepted for purchase is to be reissued or returned) to such Holder, or if tendered by book-entry transfer, credited to the DTC account of such Holder, and checks constituting payment for Notes to be purchased in connection with the Offer are to be issued to the order of the Holder, then the Holder need not endorse any certificates for tendered Notes nor provide any other instruments of transfer.

## **6. Special Payment and Delivery Instructions**

If different from the name and address of the registered Holder signing this Letter of Transmittal, tendering Holders should indicate in the applicable box or boxes the name and address to which Notes for principal amounts not tendered or not accepted for purchase or checks for payment of the Total Consideration or Tender Consideration, as the case may be, to be made in connection with the Offer are to be issued or sent. In the case of issuance in a different name, the taxpayer identification or social security number of the person named must also be indicated. If no instructions are given, any Notes not tendered or not accepted for purchase will be returned to the registered Holder of the Notes tendered. For Holders of Notes tendering by book-entry transfer, Notes not tendered or not accepted for purchase will be returned by crediting the DTC account designated above. See instruction 7 for a discussion of the potential tax consequences of completing either the Special. Payment Instructions box or Special Delivery Instructions box.

## **7. Transfer Taxes**

Except as set forth in this Instruction 7, the Company will pay or cause to be paid any transfer taxes with respect to the transfer and sale of Notes to it, pursuant to the Offer. If payment is to be made to, or if Notes not tendered or purchased are to be registered in the name of, 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. Conditions to the Offer; Waiver of Conditions**

Notwithstanding any other provision of the Offer, the Company will not be required to accept for purchase or to pay for Notes validly tendered pursuant to the Offer or to make any Early Tender Payment, and may terminate, amend or extend the Offer or delay or refrain from accepting for purchase, or paying for, the Notes or making any Early Tender Payment, if any of the conditions set forth in the Offer to Purchase under “Conditions to the Offer” have not been satisfied or have not been waived by the Company.

#### **9. Requests for Assistance or Additional Copies**

Requests for additional copies of the Offer to Purchase or this Letter of Transmittal and requests for assistance relating to the procedures for tendering Notes may be directed to D.F. King & Co., Inc., the Information and Tender Agent in connection with the Offer, at the address and telephone numbers set forth on the last page of this Letter of Transmittal. Requests for additional copies of the Offer to Purchase or this Letter of Transmittal also may be directed to your broker, dealer, commercial bank or trust company. Your broker, dealer, commercial bank or trust company also can help you complete this Letter of Transmittal.

Requests for assistance relating to the terms and conditions of the Offer may be directed to Deutsche Bank Securities Inc. and Citigroup Global Markets Inc., the Dealer Managers in connection with the Offer, at their addresses and telephone numbers set forth on the last page of this Letter of Transmittal.

Documents relating to the Offer, including the Offer to Purchase and this Letter of Transmittal, are available at <http://www.dfking.com/iag>.

#### **10. Mutilated, Lost, Stolen or Destroyed Certificates**

If a Holder desires to tender Notes pursuant to the Offer, but the certificates evidencing such Notes have been mutilated, lost, stolen or destroyed, such Holder should contact the Trustee, to receive information about the procedures for obtaining replacement certificates for Notes.

#### **11. Irregularities**

All questions as to the form of all documents and the validity, form, eligibility (including time of receipt) and acceptance of all tenders or withdrawals of Notes will be determined by the Company, in its sole discretion, and its determination will be final and binding. Alternative, conditional or contingent tenders will not be considered valid. The Company reserves the absolute right to reject any or all tenders of Notes determined by it not to be in proper form or, in the case of the Notes, if the acceptance or payment for such Notes may, in its opinion, be unlawful. It also reserve the absolute right to waive any defect, irregularity or condition of tenders as to particular Notes. The Company’s interpretations of the terms and conditions of the Offer (including the instructions in this Letter of Transmittal) will be final and binding. Any defect or irregularity in connection with tenders of Notes must be cured within such time as the Company determines, unless waived by it. Tenders of Notes will not be considered to have been made until all defects and irregularities have been waived by the Company or cured. None of the Company, the Dealer Managers, the Information and Tender Agent, the Trustee or any other person will be under any duty to give notice of any defect or irregularity in tenders of Notes, or will incur any liability to Holders for failure to give any such notice.

#### **12. IRS Form W-9; IRS Form W-8**

Each tendering Holder who is a United States person (within the meaning of Section 7701(a)(30) of the Internal Revenue Code of 1986, as amended (the “Code”)) (a “U.S. Holder”) must either (i) provide the Information and Tender Agent with a correct taxpayer identification number (“TIN”), generally the Holder’s social

security or employer identification number, and with certain other information, on IRS Form W-9, which is provided herein along with its General Instructions, and certify, under penalties of perjury, that such TIN is correct, such Holder is not subject to backup withholding and such Holder is a United States person or (ii) establish another basis for exemption from backup withholding. Certain Holders (including, among others, certain corporations) are not subject to backup withholding and reporting requirements. Unless an exception applies to prevent any backup withholding on any payments received by the tendering U.S. Holder in respect of the tendered Notes, failure to provide the correct information on the Form W-9 may subject the tendering U.S. Holder to a U.S.\$50 penalty imposed by the IRS and backup withholding (at a current rate of 24%) on any payment. If a nonexempt U.S. Holder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future, such U.S. Holder should write "Applied For" in the space for the TIN provided on the attached Form W-9. In the event that such U.S. Holder fails to provide a TIN to the Information and Tender Agent by the time of payment, the Information and Tender Agent must backup withhold on the payments made to such U.S. Holder.

A Holder who is not a United States person (within the meaning of Section 7701(a)(30) of the Code) may be subject to backup withholding unless such Holder submits the appropriate IRS Form W-8 (Form W-8BEN, Form W-8BEN-E or other applicable Form W-8), properly completed and signed under penalty of perjury, certifying its non-United States person status prior to the time payment is made. The applicable Form W-8 can be obtained from the IRS's website ([www.irs.gov](http://www.irs.gov)) or requested from the Information and Tender Agent.

A Holder's failure to complete Form W-9, the applicable Form W-8, or other appropriate form will not, by itself, cause such Holder's Notes to be deemed invalidly tendered, but may require the Information and Tender Agent to withhold a portion of any payments made to such Holder pursuant to the Offer. Backup withholding is not an additional U.S. federal income tax. Rather, the amount of U.S. federal income tax withheld will be creditable against the U.S. federal income tax liability of a Holder subject to backup withholding. If backup withholding results in overpayment of U.S. federal income tax, a refund may be obtainable provided that the required information is timely furnished to the IRS. All Holders are encouraged to consult their tax advisors regarding the application of backup withholding.

For a detailed discussion of United States federal income tax consequences, see "Certain U.S. Federal Income Tax Considerations" in the Offer to Purchase.

#### **What Number to Give the Information and Tender Agent**

A U.S. Holder is required to give the Information and Tender Agent the TIN (*e.g.*, social security number or employer identification number) of the registered Holder of the Notes. If the Notes are held in more than one name or are held not in the name of the actual owner, consult the enclosed Form W-9 and its General Instructions for additional guidance on which number to report.

FOR ADDITIONAL INFORMATION, CONTACT YOUR TAX ADVISOR OR THE IRS.

**NOTE: FAILURE TO COMPLETE AND RETURN FORM W-9 OR AN APPLICABLE FORM W-8 MAY RESULT IN BACKUP WITHHOLDING OF A PORTION OF ANY PAYMENT MADE TO YOU PURSUANT TO THE OFFER. IN ADDITION, FAILURE TO PROVIDE SUCH INFORMATION MAY RESULT IN A PENALTY IMPOSED BY THE IRS. U.S. HOLDERS SHOULD COMPLETE FORM W-9 PROPERLY USING ITS GENERAL INSTRUCTIONS.**

**IMPORTANT: THIS LETTER OF TRANSMITTAL (OR A FACSIMILE THEREOF) PROPERLY COMPLETED AND DULY EXECUTED (TOGETHER WITH ANY REQUIRED SIGNATURE GUARANTEES AND TIME CERTIFICATES OR CONFIRMATION OF BOOK-ENTRY TRANSFER AND ALL OTHER REQUIRED DOCUMENTS) MUST BE RECEIVED BY THE INFORMATION AND TENDER AGENT PRIOR TO THE EXPIRATION TIME TO RECEIVE THE TOTAL CONSIDERATION.**

# Request for Taxpayer Identification Number and Certification

►Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific instructions on page 2.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
<b>2</b> Business name/disregarded entity name, if different from above	
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ►  <b>Note.</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ►	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code	
<b>7</b> List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note.** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>									
or									
<b>Employer identification number</b>									

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	<b>Signature of U.S. person ►</b>	<b>Date ►</b>
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



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, 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), ABLE 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.

### 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. Custodian 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> 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

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.

### 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.

**Any question regarding procedures for tendering Notes or request for additional copies of the Offer to Purchase and this Letter of Transmittal should be directed to the Information and Tender Agent.**

*The Information and Tender Agent for the Offer is:*

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

*By Mail, Hand or Overnight Courier:*

48 Wall Street  
New York, New York 10005

*By Facsimile Transmission:*

(for eligible institutions only)  
+1 212-709-3328

Banks and brokers, call: +1 212-269-5550  
All others, call U.S. toll-free: +1 866-207-3626

Email: [iag@dfking.com](mailto:iag@dfking.com)

**Any questions or requests for assistance or for additional copies of the Offer to Purchase or this Letter of Transmittal may be directed to the Dealer Managers at their telephone numbers set forth below or such Holder's broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offer. Documents relating to the Offer, including the Offer to Purchase and this Letter of Transmittal, are also available at <http://www.dfking.com/iag>.**

*The Dealer Managers for the Offer are:*

**Deutsche Bank Securities Inc.**

60 Wall Street, 2nd Floor  
New York, New York 10005  
Attention: Liability Management Group  
(855) 287-1922  
(Call U.S. Toll-Free)  
(212) 250-7527 (Call Collect)

**Citigroup Global Markets Inc.**

388 Greenwich Street, 7<sup>th</sup> Floor  
New York, NY 10013  
Attn: Liability Management Group  
New York: (212) 723-6106  
US Toll-Free: (800) 558-3745