

# SEARS HOLDINGS CORPORATION

## LETTER OF TRANSMITTAL

### To Tender with Respect to Up to an Aggregate Principal Amount of \$1,000,000,000 of the Outstanding 6 <sup>5</sup>/<sub>8</sub>% Senior Secured Notes due 2018

Title of Security/CUSIP No.	Outstanding Principal Amount	Tender Cap	Tender Offer Consideration <sup>(1)</sup>	Early Tender Premium <sup>(2)</sup>	Total Consideration <sup>(1)(3)</sup>
6 <sup>5</sup> / <sub>8</sub> % Senior Secured Notes due 2018 (CUSIP Nos. 812350AE6, 812350AD8, 812350AC0 and U8124CAB0)	\$1,238,000,000	\$1,000,000,000	\$960	\$30	\$990

- (1) Per \$1,000 principal amount of Notes (as defined below) validly tendered (and not validly withdrawn) and accepted for purchase. Holders (as defined below) of Notes will also receive accrued and unpaid interest on Notes accepted for purchase up to, but excluding, the Early Settlement Date or the Final Settlement Date (each as defined below), as applicable.
- (2) Per \$1,000 principal amount of Notes validly tendered (and not validly withdrawn) on or prior to the Early Tender Date and accepted for purchase.
- (3) Consists of the Tender Offer Consideration and the Early Tender Premium.

Pursuant to the Offer to Purchase dated August 3, 2015

(as the same may be amended or supplemented from time to time, the “*Offer to Purchase*”)

**The Offer (as defined below) will expire at 11:59 p.m., New York City time, on August 28, 2015, unless extended or earlier terminated (such date and time, as the same may be extended or earlier terminated, the “*Expiration Date*”). If you choose to tender and wish to qualify to receive the Total Consideration (as defined below), you must validly tender and not validly withdraw your Notes (as defined below) at or prior to 5:00 p.m., New York City time, on August 14, 2015, unless extended (such date and time, as the same may be extended, the “*Early Tender Date*”). Notes validly tendered may not be validly withdrawn after 5:00 p.m., New York City time, on August 14, 2015, unless extended (such date and time, as the same may be extended, the “*Withdrawal Deadline*”). Notes validly tendered and not validly withdrawn at or prior to the Early Tender Date are expected to settle on August 17, 2015 (the “*Early Settlement Date*”). If you validly tender your Notes after the Early Tender Date but at or prior to the Expiration Date and do not validly withdraw your Notes, you will qualify to receive only the Tender Offer Consideration, which is equal to the Total Consideration minus the Early Tender Premium (as defined below). Notes validly tendered after the Early Tender Date, but at or prior to the Expiration Date, are expected to settle on August 31, 2015 (the “*Final Settlement Date*”).**

*The Tender Agent for the Offer is:*  
**D.F. King & Co., Inc.**

*By Regular, Registered or Certified  
Mail, Hand or Overnight Delivery:*  
D.F. King & Co., Inc.  
48 Wall Street, 22<sup>nd</sup> Floor  
New York, New York 10005  
Attention: Krystal Scrudato

*By Facsimile Transmission  
(for Eligible Institutions only):*  
(212) 709-3328

(provide call back telephone number on fax cover sheet for confirmation)

Confirmation: Krystal Scrudato  
(212) 493-6940

**Delivery of this Letter of Transmittal to an address other than as set forth above will not constitute valid delivery. The instructions contained herein and in the Offer to Purchase should be read carefully before this Letter of Transmittal is completed. All capitalized terms used herein, but not defined herein, have the meanings ascribed to them in the Offer to Purchase.**

## IMPORTANT INFORMATION

**HOLDERS OF NOTES WHO WISH TO BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION, INCLUDING THE EARLY TENDER PREMIUM, PLUS ACCRUED AND UNPAID INTEREST FROM, AND INCLUDING, THE LAST INTEREST DATE UP TO, BUT EXCLUDING, THE EARLY SETTLEMENT DATE MUST VALIDLY TENDER THEIR NOTES TO THE TENDER AGENT AT OR PRIOR TO THE EARLY TENDER DATE AND NOT WITHDRAW THEIR NOTES AT OR PRIOR TO THE WITHDRAWAL DEADLINE. HOLDERS WHO VALIDLY TENDER THEIR NOTES TO THE TENDER AGENT AFTER THE EARLY TENDER DATE BUT AT OR PRIOR TO THE EXPIRATION DATE AND DO NOT WITHDRAW THEIR NOTES AT OR PRIOR TO THE WITHDRAWAL DEADLINE WILL ONLY BE ELIGIBLE TO RECEIVE THE TENDER OFFER CONSIDERATION, PLUS ACCRUED AND UNPAID INTEREST FROM, AND INCLUDING, THE LAST INTEREST DATE UP TO, BUT EXCLUDING, THE EXPIRATION DATE, BUT NOT THE EARLY TENDER PREMIUM. AS DTC IS THE RECORD HOLDER OF ALL OF THE NOTES, ALL HOLDERS OF ANY PURCHASED NOTES WILL ALSO RECEIVE ANY APPLICABLE ACCRUED AND UNPAID INTEREST ON THOSE NOTES IN ACCORDANCE WITH DTC PROCEDURES, REGARDLESS OF THE RECORD DATES WITH RESPECT TO THE NOTES.**

In the event that the Offer is terminated, withdrawn or otherwise not completed, neither the Tender Offer Consideration nor the Total Consideration will be paid or become payable, and tendered Notes will be returned promptly to the tendering Holders, as applicable.

By the execution hereof, the undersigned acknowledges receipt of the Offer to Purchase dated August 3, 2015 of Sears Holdings Corporation (the “*Company*”) and this Letter of Transmittal and the instructions hereto (the “*Letter of Transmittal*”), which together constitute the Company’s offer to purchase (the “*Offer*”) the notes of the Company listed in the table above (the “*Notes*”), upon the terms and subject to the conditions set forth in the Offer to Purchase and in this Letter of Transmittal.

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

If your Notes are held through a broker, dealer, commercial bank, trust company or other nominee, such entity can assist you in completing this Letter of Transmittal. The instructions included with this Letter of Transmittal and in the Offer to Purchase must be followed. Questions and requests for assistance or for additional copies of the Offer to Purchase, this Letter of Transmittal or related materials must be directed to D.F. King & Co., Inc. (which is the Tender Agent for the Offer, as well as the Information Agent for the Offer, which we refer to variously as “*Tender Agent*,” “*Information Agent*” and “*Tender and Information Agent*”), or to Jefferies LLC (which is the Dealer Manager for the Offer (the “*Dealer Manager*”)), at the address and telephone number set forth on the back cover of this Letter of Transmittal.

Pursuant to authority granted by The Depository Trust Company (“*DTC*”), if you are a participant that has Notes credited to your DTC account, you may directly tender your Notes as

though you were a beneficial owner. Such participants that are accepting the Offer may tender their Notes by (1) transmitting their acceptance to DTC through DTC's Automated Tender Offer Program ("ATOP") or (2) completing and signing this Letter of Transmittal according to the instructions and delivering it together with any signature guarantees and other required documents to the Tender Agent at the address on the back cover page of the Offer to Purchase. Delivery of documents to DTC or the Company does not constitute delivery to the Tender Agent.

For DTC participants transmitting their acceptance to DTC through ATOP, DTC will verify the acceptance and execute a book-entry delivery to the Tender Agent's account at DTC and then send an Agent's Message to the Tender Agent for its acceptance. Delivery of an Agent's Message by DTC will satisfy the terms of the Offer as to execution and delivery of a Letter of Transmittal by the participant identified in the Agent's Message. In such case, you will not be required to deliver this Letter of Transmittal to the Tender Agent, but you will be bound by its terms just as if you had signed it.

The Offer is subject to the satisfaction or waiver of certain conditions specified in the Offer to Purchase.

**THIS LETTER OF TRANSMITTAL DOES NOT CONSTITUTE AN OFFER TO PURCHASE NOTES IN ANY JURISDICTION IN WHICH IT IS UNLAWFUL TO MAKE SUCH OFFER UNDER APPLICABLE SECURITIES OR BLUE SKY LAWS. THE DELIVERY OF THIS LETTER OF TRANSMITTAL SHALL NOT, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT THE INFORMATION CONTAINED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO ITS DATE, OR THAT THERE HAS BEEN NO CHANGE IN THE INFORMATION SET FORTH HEREIN OR IN THE OFFER TO PURCHASE OR RELATED DOCUMENTS OR ANY DOCUMENTS INCORPORATED HEREIN BY REFERENCE, OR IN OUR AFFAIRS SINCE THE DATE HEREOF.**

**TENDER OF NOTES**

List below the Notes to which this Letter of Transmittal relates. If the space provided in the below "Description of Notes" is inadequate, list the principal amounts of the Notes being tendered on a separately executed schedule and affix the schedule to this Letter of Transmittal.

Tenders of Notes will be accepted only in minimum denominations of \$2,000 and only in integral multiples of \$1,000 in excess thereof.

This form need not be completed by Holders tendering Notes through DTC's ATOP.

<b><u>DESCRIPTION OF NOTES</u></b>	
<b>NAME(S) AND ADDRESS(ES) OF HOLDER(S) AND HOLDER'S DTC ACCOUNT NUMBER IN WHICH NOTES ARE HELD (PLEASE FILL IN, IF BLANK)</b>	<b>PRINCIPAL AMOUNT TENDERED</b>
<b>TOTAL PRINCIPAL AMOUNT OF NOTES:</b>	

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

Ladies and Gentlemen:

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 for, 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 (1) irrevocably sells, assigns and transfers to the Company all right, title and interest in and to the Notes that are being tendered hereby, (2) waives any and all other rights with respect to such Notes (including, without limitation, any existing or past defaults and their consequences in respect of such Notes, and the indenture governing such Notes), and (3) 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, such Notes, including, without limitation, any claims that the undersigned is entitled to receive additional principal or interest payments with respect to such Notes, or to participate in any redemption or defeasance of such Notes.

The undersigned hereby irrevocably constitutes and appoints the Tender Agent as the true and lawful agent and attorney-in-fact of the undersigned (with full knowledge that the Tender Agent also acts as the agent of the Company in connection with the Offer) with respect to such Notes, with full power of substitution and resubstitution (such power-of-attorney being deemed to be an irrevocable power coupled with an interest) to (1) present such Notes and all evidences of transfer and authenticity to, or transfer ownership of, such Notes on the account books maintained by DTC to, or upon the order of, the Company, (2) present such Notes for transfer of ownership on the books of the Company and (3) receive all benefits and otherwise exercise all rights of beneficial ownership of such Notes, all in accordance with the terms and conditions of the Offer as described in the Offer to Purchase and this Letter of Transmittal.

The undersigned understands that tenders of Notes may be withdrawn only in the limited circumstances described in the Offer to Purchase. The undersigned further understands that tenders of Notes may not be withdrawn after the Withdrawal Deadline. While initially the Early Tender Date (*i.e.*, the deadline for Holders to tender Notes if they desire to be eligible to receive the Total Consideration, including the Early Tender Premium) is the same date as the Withdrawal Deadline (*i.e.*, the deadline for Holders to withdraw previously tendered Notes), the Company reserves the right to extend the Early Tender Date without extending the Withdrawal Deadline.

The undersigned understands that tenders of Notes may be withdrawn by written notice of withdrawal received by the Tender Agent at any time at or prior to the Withdrawal Deadline as described in the Offer to Purchase. The undersigned further understands that tendered Notes may not be withdrawn after the Withdrawal Deadline, except in the limited circumstances described in the Offer to Purchase and herein.

The undersigned hereby represents and warrants that the undersigned has full power and authority to tender, sell, assign and transfer the Notes tendered hereby, and that when such Notes

are accepted for purchase and payment is made by the Company, the Company will acquire good title thereto, free and clear of all liens, restrictions, charges, claims, equitable interests and encumbrances, and not subject to any adverse claim or right. The undersigned will, upon request, execute and deliver any additional documents deemed by the Tender Agent or the Company to be necessary or desirable to complete the tender sale, assignment and transfer of the Notes tendered hereby.

The undersigned understands that Notes tendered pursuant to the procedures described in the Offer to Purchase and in the instructions hereto and acceptance thereof 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, which agreement will be governed by, and construed in accordance with, the laws of the State of New York.

In consideration for the purchase of the Notes pursuant to the Offer, the undersigned hereby waives, releases, forever discharges and agrees not to sue the Company, or any of its former, current or future directors, officers, employees, agents, subsidiaries, affiliates, stockholders, predecessors, successors, assigns or other representatives, as to any and all claims, demands, causes of action and liabilities of any kind and under any theory whatsoever, whether known or unknown, by reason of any act, omission, transaction or occurrence, that the undersigned ever had, now has, or hereafter may have against the Company or any of the foregoing, as a result of or in any manner related to:

- the undersigned's purchase, ownership or disposition of the Notes pursuant to the Offer; and/or
- any change, including, without limitation, decline in the value thereof, up to and including the applicable Settlement Date (and thereafter, to the extent the Holder retains Notes).

Without limiting the generality or effect of the foregoing, upon the purchase of Notes pursuant to the Offer, the Company shall obtain all rights relating to the undersigned's ownership of Notes (including, without limitation, the right to all interest payable on the Notes), and any and all claims relating thereto.

For purposes of the Offer, the undersigned understands that the Company will be deemed to have accepted for purchase validly tendered Notes if, as and when the Company gives oral or written notice thereof to the Tender Agent.

The undersigned understands that the Company's obligation to accept for purchase and to pay for Notes validly tendered pursuant to the Offer is conditioned upon satisfaction of the conditions to the Offer. See "Terms of the Offer—Conditions to the Offer" in the Offer to Purchase. Any Notes not accepted for purchase will be credited to the account maintained at DTC from which such Notes were delivered. In addition, Notes tendered in the Offer may be subject to proration. See "Terms of the Offer—Tender Cap and Proration." Any tendered Notes that are not accepted for purchase as a result of proration will be returned to the tendering Holders by book-entry delivery through DTC to the accounts of the tendering Holders promptly after the Expiration Date.

All authority conferred or agreed to be conferred by this Letter of Transmittal shall survive the death or incapacity of the undersigned (if an individual), or the dissolution of the undersigned (if a legal entity), and every obligation of the undersigned under this Letter of Transmittal shall 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 Tender Agent, until receipt by the Tender Agent of this Letter of Transmittal (or a manually signed facsimile hereof) properly completed and duly executed, together with all accompanying evidences of authority and any other required documents in form satisfactory to the Company, or, with respect to Notes delivered by book-entry transfer, receipt of an Agent's Message. All questions as to the form of documents, and the validity (including time of receipt) and acceptance of tenders and withdrawals of Notes will be determined by the Company, in its sole discretion, which determination shall be final and binding.

Unless otherwise indicated under "Special Payment Instructions" below, the undersigned hereby requests that a check for the Total Consideration or the Tender Offer Consideration, as the case may be, plus accrued and unpaid interest up to, but excluding, the Early Settlement Date or the Final Settlement Date, as the case may be, and as determined in accordance with DTC procedures, regardless of the record dates with respect to the Notes, for any Notes tendered hereby that are purchased (and any accompanying documents, as appropriate), be issued in the name(s) of the Holder(s) appearing under "Description of Notes." Similarly, unless otherwise indicated under "Special Delivery Instructions," the undersigned hereby requests that the check for the Total Consideration or the Tender Offer Consideration, as the case may be, plus accrued and unpaid interest up to, but excluding, the Early Settlement Date or the Final Settlement Date, as the case may be (and any accompanying documents, as appropriate), be mailed to the address(es) of the Holder(s) appearing under "Description of Notes." In the event that both the Special Payment Instructions and the Special Delivery Instructions are completed, the undersigned hereby requests that the check for the Total Consideration or the Tender Offer Consideration, as the case may be, plus accrued and unpaid interest up to, but excluding, the Early Settlement Date or the Final Settlement Date, as the case may be, be issued (and any accompanying documents, as appropriate, be mailed), to the person or persons so indicated. In the case of a book-entry transfer of Notes, the undersigned hereby requests that the account maintained at DTC from which the Notes were delivered be credited with any Notes not validly tendered or not accepted for purchase. The undersigned recognizes that the Company does not have any obligation pursuant to the Special Payment Instructions to transfer any Notes from the name of the Holder thereof if the Company does not accept for purchase any of the Notes so tendered.

**PLEASE SIGN THIS PAGE**  
**(To Be Completed By All Tendering Holders Unless a Holder is Tendering Through ATOP)**

This Letter of Transmittal must be signed by the registered holder(s) of Notes exactly as their name(s) appear(s) on a security position listing as the owner of Notes on the books of DTC or its participants, or by person(s) authorized to become registered holder(s) by endorsements and documents transmitted with this Letter of Transmittal. If the 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 4 below.

If the signature appearing below is not of the registered holder(s) of the Notes, then the registered holder(s) must sign a valid proxy in favor of the person whose signature appears below. The signature on the proxy must be guaranteed by an Eligible Institution. The proxy should accompany this Letter of Transmittal.

X \_\_\_\_\_

X \_\_\_\_\_

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

Dated: \_\_\_\_\_, 2015

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

(Please Print)

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

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

(Including Zip Code)

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

**(PLEASE COMPLETE THE ENCLOSED IRS FORM W-9 OR APPLICABLE IRS FORM W-8, AS APPROPRIATE)**

**SIGNATURE GUARANTEE**

**(If required - See Instructions 1 and 5 below)**

**(Place Medallion Guarantee in space provided below)**

\_\_\_\_\_  
(Name of Eligible Institution)

\_\_\_\_\_  
(Address (including Zip Code) and Telephone Number (including Area Code) of Firm)

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(Authorized Signature)

---

(Printed Name)

---

(Title)

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**Dated:** \_\_\_\_\_, 2015



## INSTRUCTIONS

### Forming Part of the Terms and Conditions of the Offer

**1. Guarantee of Signatures.** Signatures on this Letter of Transmittal must be guaranteed by a member or participant in a recognized Medallion Signature Guarantee Program approved by The Securities Transfer Association Inc., including the Securities Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program or the Stock Exchange Medallion Program, or any other “eligible guarantor institution” as such term is defined in Rule 17Ad-15 under the Exchange Act (each, an “*Eligible Institution*”), unless the Notes tendered by this document are tendered (1) by a registered Holder of Notes who has not completed any of the boxes entitled “Special Payment Instructions” or “Special Delivery Instructions” in this Letter of Transmittal or (2) for the account of an Eligible Institution. If the Notes are registered in the name of a person other than the signer of this Letter of Transmittal, or if Notes not tendered or not accepted for purchase are to be returned to a person other than the registered Holder, then the signature on this Letter of Transmittal accompanying the tendered Notes must be guaranteed by an Eligible Institution, as described above. Beneficial owners whose Notes are registered in the name of a broker, dealer, commercial bank, trust company or other nominee must contact such broker, dealer, commercial bank, trust company or other nominee if they desire to tender Notes so registered. See “Terms of the Offer—Signature Guarantees” in the Offer to Purchase.

**2. Requirements of Tender.** This Letter of Transmittal is being supplied to persons who hold Notes in book-entry form through DTC. Tenders of Notes held through DTC must be made pursuant to the procedures described in the Offer to Purchase under “Terms of the Offer—How to Tender Notes” and “Terms of the Offer—Book-Entry Transfer.” For a holder to validly tender Notes pursuant to the Offer, a properly completed and duly executed Letter of Transmittal (or a manually signed facsimile thereof), together with any signature guarantees and any other documents required by these instructions, or, with respect to Notes tendered by book-entry transfer, an Agent’s Message, must be received by the Tender Agent at its address set forth herein at or prior to the Early Tender Date or the Expiration Date, as the case may be, and such Notes must be transferred pursuant to the procedures for book-entry transfer described in the Offer to Purchase under “Terms of the Offer—How to Tender Notes” and a Book-Entry Confirmation must be received by the Tender Agent, in each case, at or prior to the Early Tender Date or Expiration Date, as the case may be, *provided, however*, that Holders who tender Notes after the Early Tender Date, but at or prior to the Expiration Date, will only be eligible to receive the Tender Offer Consideration, plus accrued and unpaid interest up to, but excluding, the Final Settlement Date.

The method of delivery of this Letter of Transmittal, the Notes and all other required documents, including delivery through DTC and acceptance of an Agent’s Message transmitted through ATOP, is at the option and risk of the tendering Holder. If delivery is by mail, registered mail with return receipt requested, properly insured, is recommended. In all cases, sufficient time should be allowed for such items to reach the Tender Agent prior to the Early Tender Date or Expiration Date, as the case may be. If a broker, dealer, commercial bank, trust company or other nominee holds your Notes, such nominee may have an earlier deadline for you to accept the Offer than otherwise set forth in the Offer to Purchase. You should promptly contact such nominee to determine its deadline.

No alternative, conditional or contingent tenders will be accepted. All tendering Holders, by executing this Letter of Transmittal (or a manually signed facsimile thereof) or tendering through ATOP, waive any right to receive any notice of the acceptance of their Notes for payment.

There are no guaranteed delivery provisions provided for by the Company in conjunction with the Offer to Purchase, this letter of Transmittal or any other Offer materials.

**3. Withdrawal of Tenders.** Notes may be validly withdrawn at or prior to the Withdrawal Deadline but not thereafter, except in certain limited circumstances provided for in the Offer to Purchase. The Withdrawal Deadline is 5:00 p.m., New York City time, on August 14, 2015, unless otherwise extended by the Company. The Company, in its sole discretion, may extend the Withdrawal Deadline for any reason. See “Terms of the Offer—General” in the Offer to Purchase.

For a withdrawal of tendered Notes to be valid, a written or facsimile transmission notice of withdrawal (or a properly transmitted “Request Message” through ATOP) must be received by the Tender Agent prior to the Withdrawal Deadline at its address set forth on the back cover of this Letter of Transmittal.

Any such notice of withdrawal must (1) specify the participant in the book-entry transfer facility whose name appears on the security position listing as the owner of such Notes, (2) contain the description of the Notes to be withdrawn and the aggregate principal amount represented by such Notes, (3) if other than a notice transmitted through ATOP, be signed by the Holder of such Notes in the same manner as the original signature on the Letter of Transmittal by which such Notes were tendered (including any required signature guarantees), or be accompanied by (a) documents of transfer sufficient to have the transfer of the Notes registered into the name of the person withdrawing such Notes and (b) a properly completed irrevocable proxy authorizing such person to effect such withdrawal on behalf of such Holder, and (4) specify the name and number of the account at the book-entry transfer facility to be credited with the withdrawn Notes. If the Notes to be withdrawn have been otherwise identified to the Tender Agent, a Request Message or a signed notice of withdrawal is effective immediately upon written or facsimile notice of such withdrawal, even if physical release is not yet effected.

If you tendered your Notes through a broker, dealer, commercial bank, trust company or other nominee and wish to withdraw your Notes, you will need to make arrangements for withdrawal with such entity. Your ability to withdraw the tender of your Notes will depend upon the terms of the arrangements you have made with your custodian or nominee and, if such entity is not the DTC participant tendering those Notes, the arrangements between such entity and such DTC participant, including any arrangements involving intermediaries between your broker, dealer, commercial bank, trust company or other nominee and such DTC participant.

Any valid withdrawal of tendered Notes may not be rescinded, and any Notes validly withdrawn will thereafter be deemed not validly tendered for purposes of the Offer. Notes validly withdrawn may thereafter be re-tendered at any time before the Expiration Date by following the procedures described in the Offer to Purchase under “Terms of the Offer—How to Tender Notes.”

The Company will determine, in its sole discretion, all questions as to the form and validity (including time of receipt) of any notice of withdrawal of a tender, which determination will be final and binding. None of the Company, the Dealer Manager, the Tender and Information Agent, the Trustee, any registrar, paying agent or other person will be under any obligation to give notification of any defect or irregularity in any notice of withdrawal of a tender or incur any liability for failure to give any such notification.

Holders can withdraw the tender of their Notes only in accordance with the procedures described herein and in the Offer to Purchase.

If the Company is delayed in its acceptance for purchase of, or payment for, any Notes or is unable to accept for purchase or pay for any Notes pursuant to the Offer for any reason, then, without prejudice to the Company's rights hereunder, but subject to applicable law, tendered Notes may be retained by the Tender Agent on behalf of the Company and may not be validly withdrawn (subject to Rule 14e-1(c) under the Exchange Act, which requires that the Company pay the consideration offered or return the Notes deposited by or on behalf of Holders promptly after the termination or withdrawal of the Offer).

**4. Signatures on this Letter of Transmittal.** If this Letter of Transmittal is signed by the registered Holder(s), the signature must correspond exactly with the name(s) as it appears on the security position listing without any change whatsoever.

If any of the Notes tendered hereby are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal. If any tendered Notes are registered in different names, it will be necessary to complete, sign and submit as many separate copies of this Letter of Transmittal.

If this Letter of Transmittal is signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, such persons should so indicate when signing, and proper evidence satisfactory to the Company in its sole discretion of their authority to so act must be submitted with this Letter of Transmittal.

**5. Special Payment and Special Delivery Instructions.** Tendering Holders should indicate in the applicable box or boxes above, the name and address to which Notes for principal amounts not tendered or not accepted for purchase or checks representing the Total Consideration or the Tender Offer Consideration, as the case may be, for Notes to be purchased in connection with the Offer are to be issued or sent, if different from the name and address of the registered Holder signing this Letter of Transmittal. In the case of issuance of checks in a different name, the taxpayer identification or social security number of the person named must also be indicated. If no instructions are given, Notes not tendered or not accepted for purchase will be returned by crediting the account at DTC from which the Notes were transferred.

**6. Tax Withholding.** Under current U.S. federal income tax law, the Tender Agent may be required to withhold a portion of any payments made to certain Holders (or other payees) pursuant to the Offer. To avoid backup withholding, a tendering Holder that is a U.S. person for U.S. federal income tax purposes (including a resident alien) ("*U.S. Holder*") must provide the Tender Agent with such Holder's correct Taxpayer Identification Number ("*TIN*") and certify

that such U.S. Holder is not subject to backup withholding by properly completing the enclosed Internal Revenue Service (“IRS”) Form W-9, or otherwise establish a basis for exemption from backup withholding. Exempt U.S. Holders should indicate their exempt status on IRS Form W-9. If the tendering Holder is a nonresident alien or a foreign entity, other requirements (as described below) will apply. If the Tender Agent is not provided with the correct TIN or an adequate basis for an exemption from backup withholding, a tendering Holder may be subject to penalties imposed by the IRS and payments made to such Holder pursuant to the Offer may be subject to backup withholding (currently at a rate of 28%). Backup withholding is not an additional tax. Rather, any amounts withheld generally will be creditable against a Holder’s U.S. federal income tax liability, if any, and if withholding results in an overpayment of taxes, the Holder may obtain a refund, provided that the required information is timely furnished to the IRS. For further information concerning backup withholding and instructions for completing IRS Form W-9 (including how to obtain a TIN if you do not have one, and how to complete IRS Form W-9 if the Notes are held in more than one name), consult the instructions on the IRS Form W-9 enclosed with this Letter of Transmittal.

Certain Holders (including, among others, corporations and certain non-U.S. persons) are not subject to backup withholding. Exempt U.S. Holders should indicate their exempt status on IRS Form W-9. A tendering Holder that is a non-U.S. person for U.S. federal income tax purposes may qualify as an exempt recipient by submitting to the Tender Agent a properly completed IRS Form W-8BEN, Form W-8BEN-E, Form W-8ECI or Form W-8IMY, as applicable, attesting to that Holder’s non-U.S. status. In addition to U.S. federal backup withholding tax laws, foreign persons may be subject to withholding on the receipt of the Early Tender Premium. Foreign holders are urged to consult their tax advisors on the availability of any exemption or rate reduction under U.S. federal income tax laws (including backup withholding tax laws) or under an applicable treaty with the foreign person’s jurisdiction and the United States, and the procedure for obtaining an exemption or rate reduction, if applicable.

If you provide special payment instructions in accordance with Instruction 5 above, the person named in such payment instructions must also complete an IRS Form W-9 or appropriate IRS Form W-8, as applicable.

**FAILURE TO COMPLETE IRS FORM W-9 OR THE APPROPRIATE IRS FORM W-8 MAY RESULT IN BACKUP WITHHOLDING ON ANY PAYMENTS MADE TO YOU PURSUANT TO THE OFFER. FOR ADDITIONAL INFORMATION, PLEASE CONSULT THE ENCLOSED IRS FORM W-9.**

**7. Transfer Taxes.** The Company will pay all transfer taxes, if any, applicable to the purchase and transfer of Notes pursuant to the Offer. If, however, payment of the applicable consideration is being made to any person other than the registered Holder of Notes tendered thereby or if tendered Notes are registered in the name of any person other than the person(s) signing this Letter of Transmittal or electronically transmitting acceptance through ATOP, then the amount of any transfer taxes payable on account of the payment of the applicable consideration being made to such other person (whether imposed on the registered Holder or any other person) will be payable by the tendering Holder. If satisfactory evidence of payment of such tax or exemption from payment is not submitted to the Company, then the amount of that transfer tax will be deducted from the Tender Offer Consideration or the Total Consideration, as applicable, other-

wise payable to the tendering Holder. Except as provided in this Instruction 7, it will not be necessary for transfer stamps to be affixed to the certificates listed in this Letter of Transmittal.

**8. Irregularities.** All questions as to the form of all documents and the validity (including time of receipt) and acceptance of tenders will be determined by the Company, in its sole discretion, which determination will be final and binding. Alternative, conditional or contingent tenders will not be considered valid. The Company reserves the right, in its sole discretion, to reject any or all tenders of Notes that are not in proper form, or the acceptance of which would, in the Company's judgment, be unlawful. The Company also reserves the right to waive, in whole or in part and in its sole discretion, any of the conditions of the Offer, or any defects or irregularities in the tender of particular Notes, whether or not similar defects or irregularities are waived in respect of other Notes. The Company's interpretations of the terms and conditions of the Offer 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, in its sole discretion, which determination will be final and binding. Tenders of Notes will not be deemed to have been made until all defects and irregularities have been waived by the Company or cured. None of the Company, the Dealer Manager, the Tender and Information Agent, the Trustee, any registrar, paying agent or other person will be under any duty to give notice of any defects or irregularities in tenders of Notes, or will incur any liability to Holders for failure to give any such notice.

**9. Requests for Assistance or Additional Copies.** Questions relating to the procedures for tendering Notes, and requests for assistance or additional copies of the Offer to Purchase, this Letter of Transmittal or related materials may be directed to, and additional information about the Offer may be obtained from, the Information Agent or the Dealer Manager, whose address and telephone numbers appear on the back cover of this Letter of Transmittal.

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	<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; 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> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>									
				-			-		
<b>or</b>									
<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 on page 3.

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

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### 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?* on page 2.*

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?* on page 2 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 Publication 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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## 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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

**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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 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. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup> The grantor*
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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* on page 2.

\*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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 Tender Agent for the Offer is:*

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

<p><i>By Regular, Registered or Certified Mail, Hand or Overnight Delivery:</i> 48 Wall Street, 22<sup>nd</sup> Floor New York, NY 10005 Attention: Krystal Scrudato</p>	<p><i>By Facsimile Transmission (for Eligible Institutions Only):</i> (212) 709-3328 Confirmation: Krystal Scrudato (212) 493-6940</p>
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Any questions regarding procedures for tendering Notes or requests for additional copies of this Offer to Purchase and the Letter of Transmittal should be directed to the Information Agent.

*The Information Agent for the Offer is:*

**D.F. King & Co., Inc.**  
48 Wall Street, 22<sup>nd</sup> Floor  
New York, New York 10005  
Attn: Krystal Scrudato

Banks and Brokers Call: (212) 269-5550  
All Others Call Toll Free: (800) 330-5136

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

Any questions regarding the terms of the Offer should be directed to the Dealer Manager.

*The Dealer Manager for the Offer is:*

**Jefferies**

Attn: Liability Management Group  
520 Madison Avenue  
New York, NY 10022  
U.S. Toll Free: (877) 877-0696  
Collect: (212) 284-2435