

**Letter of Transmittal**

**Shea Homes Limited Partnership  
Shea Homes Funding Corp.**

**To Tender Any and All Outstanding 5.875% Senior Notes due 2023  
of Shea Homes Limited Partnership and Shea Homes Funding Corp.**

**CUSIP Numbers 82088KAC2 and U82091AB2**

**Pursuant to the Offer to Purchase  
dated February 6, 2020**

**THE TENDER OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON FEBRUARY 18, 2020, UNLESS EXTENDED OR EARLIER TERMINATED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED OR EARLIER TERMINATED, THE “EXPIRATION TIME”). IN ORDER TO BE ELIGIBLE TO RECEIVE THE TENDER OFFER CONSIDERATION (AS DEFINED IN THE OFFER TO PURCHASE) FOR YOUR NOTES, YOU MUST (I) VALIDLY TENDER (AND NOT VALIDLY WITHDRAW) YOUR NOTES PRIOR TO THE EXPIRATION TIME OR (II) COMPLY WITH THE GUARANTEED DELIVERY PROCEDURES DESCRIBED IN THE OFFER TO PURCHASE AND HEREIN AND VALIDLY TENDER YOUR NOTES AT OR PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON FEBRUARY 20, 2020, WHICH IS THE SECOND BUSINESS DAY AFTER THE EXPIRATION TIME (AS SUCH TIME AND DATE MAY BE EXTENDED OR TERMINATED, THE “FINAL GUARANTEED DELIVERY TIME”).**

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

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

*In Person, By Registered or Certified Mail, or  
Overnight Courier:*  
48 Wall Street  
22nd Floor  
New York, NY 10005  
Attn: Andrew Beck  
Tel: (212) 269-5552

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

*Confirmation:*  
Tel: (212) 269-5552

**Delivery of this Letter of Transmittal to an address other than as set forth above, or of instructions via a facsimile number other than as listed above, will not constitute a valid delivery to the Tender Agent.**

**IMPORTANT INFORMATION**

All capitalized terms used but not defined herein have the meanings ascribed to them in the Offer to Purchase dated February 6, 2020 (as it may be amended from time to time, together with the related Letter of Transmittal (as it may be amended from time to time, the “Letter of Transmittal”) and the Notice of Guaranteed Delivery (as it may be amended from time to time, the “Notice of Guaranteed Delivery”), the “Statement”) of Shea Homes Limited Partnership (the “Company”) and Shea Homes Funding Corp. (“Funding Corp.,” and together with the Company, “Issuers,” “we,” “us,” or “our”).

This Letter of Transmittal is to be used by registered holders (“Holders”) of the 5.875% Senior Notes due 2023 of the Company (the “Notes”). This Letter of Transmittal is to be used by Holders of Notes if tenders of Notes are to be made by book-entry transfer to the Tender Agent’s account at the Depository Trust Company (“DTC”) pursuant to the procedures set forth in the Offer to Purchase under “Procedures for Tendering Notes—Tender of Notes Held Through DTC,” but are not being transmitted through the DTC’s Automated Tender Offer Program (“ATOP”).

For a withdrawal of a tender of Notes to be effective, a written or facsimile transmission notice of withdrawal must be timely received by the Tender and Information Agent at its address set forth above at or prior to the Expiration Time, by mail, fax, overnight courier or hand delivery or by a properly transmitted "Request Message" through ATOP. Any such notice of withdrawal must:

- (a) specify the name of the DTC participant whose name appears on the security position as the owner of such Notes;
- (b) contain the description of the Notes to be withdrawn (including the principal amount of the Notes to be withdrawn); and
- (c) in the case of Notes tendered by book-entry transfer and except in the case of a notice of withdrawal transmitted through ATOP, be signed by such participant in the same manner as the participant's name is listed in the applicable Agent's Message, or be accompanied by evidence satisfactory to us that the person withdrawing the tender has succeeded to the beneficial ownership of such Notes.

Holders who are accepting the Tender Offer by book-entry transfer to the Tender Agent's account at DTC can execute their tender through ATOP. Participants in DTC that are accepting the Tender Offer must transmit their acceptance through ATOP to DTC, which will verify the acceptance and execute a book-entry delivery to the Tender Agent's account at DTC. DTC will then send an Agent's Message to the Tender Agent for its acceptance. Delivery of the Agent's Message by DTC will satisfy the terms of the Tender Offer in lieu of execution and delivery of a Letter of Transmittal by the participant identified in the Agent's Message. Accordingly, the Letter of Transmittal need not be completed by a Holder tendering through ATOP.

If any Holder wishes to tender such Holder's Notes and (1) such Holder cannot comply with the procedure for tendering by book-entry transfer by the Expiration Time, or (2) such Holder cannot deliver any other required documents to the Tender Agent by the Expiration Time, such Holder must tender Notes according to the guaranteed delivery procedure described in the Offer to Purchase.

**FOR THE AVOIDANCE OF DOUBT, THE DELIVERY OF SUCH NOTES TENDERED BY GUARANTEED DELIVERY PROCEDURES MUST BE MADE NO LATER THAN 5:00 P.M., NEW YORK CITY TIME, ON FEBRUARY 20, 2020, WHICH IS TWO BUSINESS DAYS FOLLOWING THE EXPIRATION TIME; PROVIDED, INTEREST WILL CEASE TO ACCRUE FOR ALL NOTES ACCEPTED IN THE OFFER TO PURCHASE, INCLUDING THOSE TENDERED BY THE GUARANTEED DELIVERY PROCEDURES SET FORTH IN THE OFFER TO PURCHASE, ON THE INITIAL SETTLEMENT DATE.**

The Tender Offer is not being made to (nor will tenders of Notes be accepted from or on behalf of) Holders in any jurisdiction in which the making or acceptance of the Tender Offer would not be in compliance with the laws of such jurisdiction.

A "Settlement Date" (*i.e.*, the date on which Holders who validly tender and do not validly withdraw their Notes will receive the Tender Offer Consideration in respect of any Notes validly tendered (and not validly withdrawn)) is expected to promptly follow each of the Expiration Time and the Final Guaranteed Delivery Time. Tenders may not be withdrawn at any time after the Expiration Time unless the Company is otherwise required by applicable law to permit the withdrawal or unless the Tender Offer is terminated without any Notes being purchased thereunder as described in the Statement.

**Delivery of documents to DTC or either of the Issuers does not constitute delivery to the Tender Agent.**

**The Tender Offer is subject to the satisfaction or waiver of certain conditions specified in the Statement.**

The undersigned should complete, execute and deliver this Letter of Transmittal to indicate the action the undersigned desires to take with respect to the Tender Offer.

**THIS LETTER OF TRANSMITTAL DOES NOT CONSTITUTE AN OFFER TO PURCHASE IN ANY JURISDICTION IN WHICH, OR TO OR FROM ANY PERSON TO OR FROM WHOM, IT IS UNLAWFUL TO MAKE SUCH OFFER UNDER APPLICABLE SECURITIES, BLUE SKY OR OTHER 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 THE DATE HEREOF OR THAT THERE HAS BEEN NO CHANGE IN THE INFORMATION SET FORTH HEREIN OR IN ANY ATTACHMENTS HERETO OR IN THE AFFAIRS OF THE COMPANY OR ANY OF ITS SUBSIDIARIES, INCLUDING FUNDING CORP., OR AFFILIATES SINCE THE DATE HEREOF. THE ISSUERS DISCLAIM ANY OBLIGATION TO UPDATE OR REVISE ANY INFORMATION CONTAINED IN THIS LETTER OF TRANSMITTAL.**

**METHOD OF DELIVERY**

- CHECK HERE IF PHYSICAL CERTIFICATES FOR TENDERED NOTES ARE BEING DELIVERED WITH THIS LETTER OF TRANSMITTAL.**
  
- CHECK HERE IF TENDERED NOTES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER MADE TO THE ACCOUNT MAINTAINED BY THE TENDER AGENT WITH DTC AND COMPLETE THE FOLLOWING:**

Name of Tendering Institution:

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DTC Participant Number: \_\_\_\_\_

Account Number:

Transaction Code Number:

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- CHECK HERE IF TENDERED NOTES ARE BEING DELIVERED PURSUANT TO A NOTICE OF GUARANTEED DELIVERY THAT WAS PREVIOUSLY DELIVERED TO THE TENDER AGENT AND COMPLETE THE FOLLOWING:**

Name of Tendering Holder(s):

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Date of Execution of Notice of Guaranteed Delivery:

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Name of Eligible Institution that Guaranteed Delivery:

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**TENDER OF NOTES**

List below the Notes to which this Letter of Transmittal relate. If the space provided is inadequate, list the certificate numbers and principal amounts on a separately executed schedule and affix the schedule to Letter of Transmittal. Tenders of Notes will be accepted only in principal amounts equal to minimum denominations of \$2,000 and integral multiples of \$1,000 thereafter. **This form should be completed by registered Holders of Notes in certificated form. DTC participants must tender Notes through ATOP and should not complete this Letter of Transmittal.**

<b>DESCRIPTION OF 5.875% SENIOR NOTES DUE 2023</b>			
Name(s) and Address(es) of Registered Holder(s) in which Notes are Held (please fill in, if blank)	Certificate Number(s)	Aggregate Principal Amount Represented	Principal Amount Tendered*
<b>Total Principal Amount of Notes</b>			
* <b>Unless otherwise specified, it will be assumed that the entire aggregate principal amount represented by the Notes described above is being tendered.</b>			

The names and addresses of the registered Holders should be printed, if not already printed above, exactly as they appear on the Notes tendered hereby. The Notes and the principal amount of Notes that the undersigned 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:

The undersigned hereby tenders to the Issuers, on the terms and subject to the conditions set forth in the Statement, receipt of which is hereby acknowledged, and in accordance with this Letter of Transmittal, the principal amount of Notes indicated in the table above entitled "Description of 5.875% Senior Notes due 2023" under the column heading "Principal Amount Tendered."

The Company's obligation to accept for payment, and to pay for, Notes validly tendered and not validly withdrawn pursuant to the Tender Offer is subject to the terms and conditions set forth in the Statement under "Conditions to Consummation of the Tender Offer" and in this Letter of Transmittal. The undersigned recognizes that as a result of the failure of any such conditions to be satisfied or waived by the Issuers, the Issuers may not be required to accept the Notes properly tendered hereby. In such event, the tendered Notes will not be accepted for purchase, and the tendered Notes will be returned to the undersigned without cost to the undersigned as soon as practicable following the later to occur of the Expiration Time or the date on which the Tender Offer is terminated without any Notes being purchased thereunder, at the address shown below the undersigned's signature(s) unless otherwise indicated under "A. Special Issuance/Delivery Instructions" below.

Subject to, and effective upon, the acceptance for payment of, and payment for, the principal amount of Notes tendered herewith in accordance with the terms and subject to the satisfaction or waiver by the Issuers of the conditions of the Tender Offer, the undersigned hereby sells, assigns and transfers to, or upon the order of, the Company, all right, title and interest in and to all of the Notes tendered hereby, waives any and all other rights with respect to the Notes (including, without limitation, any existing or past defaults and their consequences in respect of the Notes and the Indenture under which the Notes were issued) and releases and discharges each of the Issuers from any and all claims the undersigned may have now, or may have in the future, arising out of, or related to, the Notes, including, without limitation, any claims that the undersigned is entitled to receive additional principal or interest payments with respect to the Notes or to participate in any redemption or defeasance of the Notes. The undersigned hereby irrevocably constitutes and appoints the Tender Agent 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 Issuers) with respect to such Notes, with full powers of substitution and redistribution (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, together with all accompanying evidences of transfer and authenticity, 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.

The undersigned understands that tenders of Notes may be validly withdrawn by written or facsimile notice of withdrawal received by the Tender Agent at any time prior to the Expiration Time, but not thereafter unless the Issuers are otherwise required by applicable law to permit such withdrawal or the Tender Offer is terminated without any Notes being purchased thereunder.

In the event of a termination of the Tender Offer, Notes validly tendered pursuant to the Tender Offer will be promptly returned to the tendering Holders. If the Issuers make a change in the terms of, or the information concerning, the Tender Offer, or waive any condition of the Tender Offer that results in a material change to the circumstances of the Tender Offer, the Issuers will disseminate additional materials to the Holders and extend the Tender Offer to the extent required by law.

The undersigned understands that tenders of Notes (and the subsequent acceptance of such tendered Notes by the Issuers) pursuant to any of the procedures described in the Statement and in the instructions hereto and acceptance of such Notes by the Issuers will constitute a binding agreement between the undersigned and the Issuers upon the terms and subject to the conditions of the Tender Offer. The undersigned understands that validly tendered Notes (or defectively tendered Notes for which the Issuers have waived such defect) will be deemed to have been accepted by the Issuers if, as and when the Issuers give oral or written notice thereof to the Tender Agent.

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 tendered Notes are accepted for payment by the Issuers, the Company will acquire good and marketable title thereto, free and clear of all liens, charges, claims, encumbrances, interests and restrictions of any kind. The undersigned will, upon request, execute and deliver any additional documents deemed by the Tender Agent or by the Issuers to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby.

All authority conferred or agreed to be conferred by this Letter of Transmittal shall not be affected by, and shall survive, the death or incapacity of the undersigned, and any obligation of the undersigned hereunder shall be binding upon the heirs, executors, administrators, trustees in bankruptcy, personal and legal representatives, successors and assigns of the undersigned.

The undersigned understands that the delivery and surrender of any 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, or a properly transmitted Agent's Message, together with all accompanying evidences of authority and any other required documents in form satisfactory to the Issuers. All questions as to the validity, form, eligibility (including time of receipt) and acceptance of any tendered Notes will be determined by the Issuers in their sole discretion, which determination shall be final and binding.

Unless otherwise indicated herein under "A. Special Issuance/Delivery Instructions," the undersigned hereby request(s) that any Notes representing principal amounts not tendered or not accepted for payment be issued in the name(s) of, and delivered to, the undersigned. Unless otherwise indicated herein under "B. Special Issuance/Delivery Instructions," the undersigned hereby request(s) that any checks for the Tender Offer Consideration be issued to the order of, and delivered to, the undersigned.

In the event that the box entitled "A. Special Issuance/Delivery Instructions" is completed, the undersigned hereby requests that any Notes representing principal amounts not tendered or not accepted for payment be issued in the name(s) of, and be delivered to, the person(s) therein indicated. The undersigned recognizes that the Issuers have no obligation pursuant to the box entitled "A. Special Issuance/Delivery Instructions" to transfer any Notes from the names of the registered Holder(s) thereof if the Issuers do not accept for payment any of the principal amount of such Notes so tendered.

In the event that the box entitled "B. Special Issuance/Delivery Instructions" is completed, the undersigned hereby request(s) that checks for the Tender Offer Consideration be issued in the name(s) of, and be delivered to, the person(s) at the address(es) therein indicated.

**A. SPECIAL ISSUANCE/DELIVERY  
INSTRUCTIONS**

**(See Instructions 1, 4, 5 and 6)**

To be completed ONLY if **Notes in a principal amount not tendered or not accepted for payment** are to be issued in the name of someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or to be issued to an address different from that shown in the box entitled "Description of 5.875% Senior Notes due 2023" within this Letter of Transmittal, or if Notes are to be returned by credit to an account maintained by DTC other than the account designated above.

Name \_\_\_\_\_  
**(Please Print)**

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**(Zip Code)**

**Taxpayer Identification Number**

**(Such person(s) must also complete a Form W-9, a Form W-8BEN, a Form W-8BEN-E, a Form W-8ECI or a Form W-8IMY, as applicable)**

Credit unaccepted Notes tendered by book-entry transfer to:

The Depository Trust Company account set forth below

\_\_\_\_\_  
**(DTC account number)**

**B. SPECIAL ISSUANCE/DELIVERY  
INSTRUCTIONS**

**(See Instructions 1, 4, 5 and 6)**

To be completed ONLY if **Tender Offer Consideration** is to be issued in the name of someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or to be issued to an address different from that shown in the box entitled "Description of 5.875% Senior Notes due 2023" within this Letter of Transmittal.

Name \_\_\_\_\_  
**(Please Print)**

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**(Zip Code)**

**Taxpayer Identification Number**

**(Such person(s) must also complete a Form W-9, a Form W-8BEN, a Form W-8BEN-E, a Form W-8ECI or a Form W-8IMY, as applicable)**



**PLEASE SIGN HERE**

**(To Be Completed By All Tendering Holders of Notes  
Regardless of Whether Notes Are Being Physically Delivered With this Letter of Transmittal)**

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

X \_\_\_\_\_

X \_\_\_\_\_

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

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

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

\_\_\_\_\_  
(Please Print)

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

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

\_\_\_\_\_  
(Including Zip Code)

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

**IMPORTANT: COMPLETE FORM W-9 OR APPLICABLE FORM W-8**

**SIGNATURE GUARANTEE**

Certain signatures must be guaranteed by a Medallion Signature Guarantor. See Instruction 4 below.

\_\_\_\_\_  
(Name of Eligible Institution Guaranteeing Signature(s))

\_\_\_\_\_  
(Address, including Zip Code, and Telephone Numbers (including area code) of Firm)

\_\_\_\_\_  
(Authorized Signature)

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Title)

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

## INSTRUCTIONS

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

1. *Signature Guarantees.* A Medallion Signature Guarantor (as defined in the Statement) must guarantee the signatures on this Letter of Transmittal, unless the Notes tendered hereby are tendered:

(a) by a registered Holder (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 Issuance/Delivery Instructions” on this Letter of Transmittal; or

(b) for the account of an Eligible Institution.

2. *Delivery of Letter of Transmittal and Notes.* A properly completed and duly executed Letter of Transmittal or manually signed facsimile thereof (or confirmation of a book-entry transfer into the Tender Agent’s account at DTC of all Notes delivered electronically) and any other documents required by this Letter of Transmittal must be received by the Tender Agent at its address set forth herein at or prior to the Expiration Time, or Holders must comply with the guaranteed delivery procedures set forth in the Offer to Purchase. Delivery of documents to DTC does not constitute delivery to the Tender Agent.

**The method of delivery of this Letter of Transmittal, the Notice of Guaranteed Delivery, the Notes, any required 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 tendering Holder and delivery will be deemed made only when actually received by the Tender Agent.** If delivery is by mail, it is suggested that the Holder use properly insured, registered mail with return receipt requested. In all cases, sufficient time should be allowed to permit delivery to the Tender Agent at or prior to the Expiration Time. No alternative, conditional or contingent tenders of Notes will be accepted. All tendering Holders, by execution of this Letter of Transmittal (or a facsimile thereof), waive any right to receive any notice of the acceptance of their Notes for payment.

3. *Inadequate Space.* If the space provided herein is inadequate, the certificate numbers and/or the principal amount represented by Notes should be listed on a separate schedule attached hereto.

4. *Signatures of Letter of Transmittal, Instruments of Transfer and Endorsements.* If this Letter of Transmittal is signed by the registered Holders of the Notes tendered hereby, the signatures 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 DTC participant whose name is shown as the owner of the Notes tendered pursuant to this Letter of Transmittal, 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 name of two or more Holders, all such Holders must sign this Letter of Transmittal. If any of the Notes tendered hereby are registered in different names 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 Notes 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 Issuers of such person’s authority to so act must be submitted.

When this Letter of Transmittal is signed by the registered Holders of the Notes (or by a DTC participant whose name appears on a security position listing as the owner of those Notes) listed and transmitted hereby, no endorsements of Notes or separate instruments of transfer are required unless payment is to be made, or Notes not tendered or purchased are to be issued, to a person other than the registered Holders, in which case signatures on such Notes or instruments of transfer must be guaranteed by a recognized member of the Medallion Signature Guarantee Program.

**If this Letter of Transmittal is signed other than by the registered Holders of the Notes listed, the Notes must be endorsed or accompanied by appropriate instruments of transfer, in either case, signed exactly as the name or names of the registered Holders appear on the Notes and signatures on such Notes or instruments of transfer are required and must be guaranteed by a Medallion Signature Guarantor, unless the signature is that of an eligible institution.**

5. *Special Issuance and Delivery Instructions.* If a check and/or certificates for unpurchased or untendered Notes are to be issued in the name of a person other than the signer of this Letter of Transmittal, or if a check is to be sent and/or such Notes are to be returned to someone other than the signer of this Letter of Transmittal or to an address other than that shown above, the appropriate “Special Issuance/Delivery Instructions” boxes above on this Letter of Transmittal should be completed. All Notes tendered by book-entry transfer and not accepted for payment will be returned by crediting the account at DTC designated above as the account from which such Notes were delivered unless otherwise provided in the appropriate the appropriate “Special Issuance/Delivery Instructions” boxes above on this Letter of Transmittal.

6. *Transfer Taxes.* Except as set forth in this Instruction 6, the Issuers will pay or cause to be paid any transfer taxes with respect to the transfer and sale of Notes to the Company, or to its order, pursuant to the Tender Offer. If payment of the Tender Offer Consideration 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 owners, 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 tax (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 Tender Offer Consideration, unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

7. *Waiver of Conditions.* To the extent permitted by applicable law, the conditions of the Tender Offer may be waived by the Issuers in whole or in part at any time and from time to time in their sole discretion.

8. *Backup Withholding.* In order to avoid a “backup withholding tax” on the payment of the Tender Offer Consideration, each Holder who is a “U.S. person” for federal income tax purposes must provide such Holder’s correct taxpayer identification number (“TIN”) on the enclosed IRS Form W-9 and certify, under penalties of perjury, that such TIN is correct, that the Holder is not subject to backup withholding, and that the Holder is a U.S. person. In general, the TIN for an individual is his or her social security number. Sole proprietorships may enter either their social security number or their employer identification number. For any other entity, the TIN is generally such entity’s employer identification number. For more information, including which TIN to provide if the Notes are in more than one name or if the registered Holder is not the actual owner, consult the enclosed instructions to the IRS Form W-9.

Certain Holders (including, among others, certain corporations and certain foreign individuals and entities) are exempt from backup withholding. Exempt Holders who are “U.S. persons” for federal income tax purposes should indicate their exempt status by entering the appropriate “exempt payee code” on Line 4 of the IRS Form W-9. Exempt Holders who are not “U.S. persons” for federal income tax purposes should indicate their exempt status by submitting a properly completed IRS Form W-8BEN or IRS Form W-8BEN-E (or other applicable IRS Form W-8), signed under penalties of perjury, attesting to their exempt status. An IRS Form W-8 can be obtained online at [www.irs.gov](http://www.irs.gov). See the instructions for the applicable IRS Form W-8 for more information.

If a Holder fails to submit an IRS Form W-9 or IRS Form W-8, as applicable, or if backup withholding otherwise applies, then the payment of the Tender Offer Consideration will be subject to backup withholding at the current statutory rate (24%). Backup withholding is not an additional tax. Rather, the amount of the backup withholding can be credited against the federal income tax liability of the Holder subject to the backup withholding, provided that the required information is timely provided by such Holder to the IRS. If backup withholding results in an overpayment of tax, a refund can be obtained, provided that the required information is timely provided by such Holder to the IRS.

Holders are urged to consult their own tax advisors to determine whether they are exempt from these backup withholding and reporting requirements.

9. Please note that the foregoing does not address any other withholding that may apply with respect to any other payment made pursuant to the Tender Offer. Please see “Certain United States Federal Income Tax Considerations” of the Statement for more information.

10. *Requests for Assistance or Additional Copies.* Any questions or requests for assistance or additional copies of the Statement, this Letter of Transmittal or the Notice of Guaranteed Delivery may be directed to the Information Agent at the telephone number and location listed on the back cover. A Holder may also contact the Dealer Manager at its telephone number listed on the back cover or such Holder’s custodian bank, broker, dealer, trust company or other nominee for assistance concerning the Tender Offer.

11. *Partial Tenders.* Tenders of Notes will be accepted only in aggregate principal amounts equal to minimum denominations of \$2,000 and integral multiples of \$1,000 thereafter. If Holders wish to tender with respect to less than the entire aggregate principal amount evidenced by any Notes submitted, such Holders must fill in the aggregate principal amount that is to be tendered in the column entitled “Principal Amount Tendered” in the table above entitled “Description of 5.875% Senior Notes due 2023.” In the case of a partial tender of Notes, as soon as practicable after the Expiration Time, new certificates for the remainder of the Notes that were evidenced by such Holder’s old certificates will be sent (or, if tendered by book-entry transfer, returned by credit to the account at DTC) to such Holder, unless otherwise provided in the appropriate box of this Letter of Transmittal. The entire aggregate principal amount that is represented by Notes delivered to the Tender Agent will be deemed to have been tendered in the Tender Offer with respect to the entire aggregate principal amount of such Notes, unless otherwise indicated.

12. *Brokerage Commissions.* No brokerage commissions are payable by Holders of the Notes to the Dealer Manager, the Information Agent, the Company, or the Tender Agent.

13. *Guaranteed Delivery.* If a Holder desires to tender Notes pursuant to the Offer to Purchase and (a) time will not permit such Holder’s Letter of Transmittal or other required documents to reach the Tender Agent prior to the Expiration Time or (b) such Holder cannot complete the procedures for book-entry transfer prior to the Expiration Time, such Holder may effect a tender of Notes if all of the following are complied with:

- such tender is made by or through an Eligible Institution;
- prior to the Expiration Time, the Tender Agent has received from such Eligible Institution, at its address or facsimile number set forth on the last page of the Offer to Purchase, a properly completed and duly executed Notice of Guaranteed Delivery (or facsimile thereof) setting forth the name and address of the DTC participant tendering Notes on behalf of the Holder and the principal amount of Notes being tendered, and representing that the Holder owns such Notes, and the tender is being made thereby and guaranteeing that, no later than Guaranteed Delivery Time, a properly completed and duly executed Letter of Transmittal (or a facsimile thereof) or a properly transmitted Agent’s Message, together with confirmation of book-entry transfer thereof pursuant to the procedures set forth in the Offer to Purchase and this Letter of Transmittal, and any other documents required by this Letter of Transmittal, will be deposited by such Eligible Institution with the Tender Agent (except as provided in the second succeeding paragraph); and
- a properly completed and duly executed Letter of Transmittal (or facsimile thereof), including any required signature guarantees, or a properly transmitted Agent’s Message, together with confirmation of book-entry transfer thereof pursuant to the procedures set forth in the Offer to Purchase and this Letter of Transmittal, and all other required documents are received by the Tender Agent, no later than the Guaranteed Delivery Time.

If an Eligible Institution is tendering Notes through ATOP pursuant to the guaranteed delivery procedures set forth above, the Eligible Institution should not complete and deliver the Notice of Guaranteed Delivery, but such Eligible Institution will be bound by the terms of the Notice of Guaranteed Delivery, as if it was executed and delivered by such Eligible Institution. DTC participants who hold Notes in book-entry form and tender pursuant to ATOP’s procedures should, at or prior to the Expiration Time and the Final Guaranteed Delivery Time, only comply with ATOP’s procedures applicable to guaranteed delivery.

**IMPORTANT: In order for a Holder to be eligible to receive the Tender Offer Consideration, (i) this Letter of Transmittal (or a facsimile of this Letter of Transmittal), together with all other required documents, must be received by the Tender Agent at or prior to the Expiration Time or (ii) the Holder must comply with the guaranteed delivery procedures set forth in the Offer to Purchase and Instruction 12.**

**Form W-9**



By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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



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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
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.

*The Tender Agent for the Tender Offer is:*

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

*In Person, By Registered or Certified Mail or  
Overnight Courier:*

48 Wall Street, 22nd Floor  
New York, New York 10005  
Attn: Andrew Beck  
Tel.: (212) 269-5552

*By Facsimile Transmission:  
(For Eligible Institutions Only)*

(212) 709-3328  
Attn: Andrew Beck

*Confirmation:*  
Tel: (212) 269-5552

*The Information Agent for the Tender Offer is:*

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

48 Wall Street, 22nd Floor  
New York, New York 10005  
Toll free: (877) 478-5043  
Banks and Brokers, please call: (212) 269-5550

Email: shea@dfking.com

Any questions or requests for assistance or additional copies of this Letter of Transmittal may be directed to the Information Agent at the telephone number and address listed above. Holders may also contact the Dealer Manager at its telephone number and address below. Holders may also contact their custodian bank, broker, dealer, trust company or other nominee for assistance.

*The Dealer Manager for the Tender Offer is:*

**J.P. Morgan Securities LLC**

383 Madison Avenue  
New York, New York 10179  
Attn: Liability Management Group  
Toll-Free: (866) 834-4666  
Collect: (212) 834-2045