

**LETTER OF TRANSMITTAL
HARSCO CORPORATION**

**Offer to Purchase for Cash Any and All of its Outstanding
2.700% Senior Notes due 2015
(CUSIP/ISIN Nos. 415864 AK3 / US415864AK35)
Pursuant to the Offer to Purchase dated June 1, 2015**

THE OFFER WILL EXPIRE AT 8:30 A.M., NEW YORK CITY TIME, ON JUNE 8, 2015, UNLESS EXTENDED OR EARLIER TERMINATED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED, THE “EXPIRATION TIME”). HOLDERS (AS DEFINED BELOW) THAT VALIDLY TENDER THEIR NOTES (AS DEFINED BELOW) PRIOR TO THE EXPIRATION TIME IN THE MANNER DESCRIBED HEREIN WILL BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION (AS DEFINED BELOW), PLUS ANY ACCRUED AND UNPAID INTEREST TO, BUT NOT INCLUDING, THE SETTLEMENT DATE.

The Information Agent and Tender Agent for the Offer is:

Global Bondholder Services Corporation

By Mail, Hand or Overnight Delivery:

65 Broadway, Suite 404

New York, NY 10006

Attention: Corporate Actions

By Facsimile (for Eligible Institutions only):

(212) 430-3775/3779

For Confirmation by Telephone:

(212) 430-3774

Banks and Brokers Call: (212) 430-3774

Call Toll-Free: (866) 470-3900

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS, OR TRANSMISSION OF INSTRUCTIONS VIA FACSIMILE TO A NUMBER, OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE VALID DELIVERY TO GLOBAL BONDHOLDER SERVICES CORPORATION, WHO IS ACTING AS THE INFORMATION AGENT AND TENDER AGENT FOR THE OFFER (THE “INFORMATION AGENT AND TENDER AGENT”). THE INSTRUCTIONS CONTAINED HEREIN SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED.

This Letter of Transmittal (this “Letter of Transmittal”) should be used to tender Notes (as defined herein) pursuant to the offer (the “Offer”) by Harsco Corporation, a Delaware corporation (“we,” “us” or the “Company”), to purchase any and all of the outstanding 2.700% Senior Notes due 2015 (the “Notes”) of the Company pursuant to the Offer to Purchase dated June 1, 2015 (as the same may be amended or supplemented from time to time, the “Offer to Purchase”) and the Notice of Guaranteed Delivery dated June 1, 2015 (together with the Offer to Purchase and this Letter of Transmittal, the “Offer Documents”).

All capitalized terms used herein and not defined herein shall have the meanings ascribed to them in the Offer to Purchase.

**THE INSTRUCTIONS CONTAINED HEREIN SHOULD BE READ CAREFULLY AND
IN THEIR ENTIRETY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED.**

The Offer is made upon the terms and subject to the conditions set forth in the Offer to Purchase and in this Letter of Transmittal. Holders should carefully review the information set forth herein. By the execution of this Letter of Transmittal, the undersigned acknowledges receipt of the Offer to Purchase, this Letter of Transmittal and the Instructions hereto. All capitalized terms used herein and not defined herein shall have the meanings ascribed to them in the Offer to Purchase.

HOLDERS WHO WISH TO BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION, AS SET FORTH IN THE OFFER TO PURCHASE, IN CONNECTION WITH THE OFFER MUST VALIDLY TENDER THEIR NOTES TO THE INFORMATION AGENT AND TENDER AGENT PRIOR TO THE EXPIRATION TIME. SEE “PROCEDURES FOR TENDERING NOTES” IN THE OFFER TO PURCHASE.

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

- certificates representing Notes are to be physically delivered to the Information Agent and Tender Agent herewith by Holders;
- tenders of Notes are to be made by book-entry transfer to the Information Agent and Tender Agent’s account at The Depository Trust Company (“DTC”) pursuant to the procedures set forth in the Offer to Purchase under the caption “Procedures for Tendering Notes—Tender of Notes Held Through DTC” but instructions are NOT being transmitted through DTC’s Automated Tender Offer Program (“ATOP”); or
- you are going to deliver certificates under a Notice of Guaranteed Delivery previously sent to the Depository.

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

The Offer will be eligible for ATOP. In lieu of completing and delivering this Letter of Transmittal, Holders of Notes who are tendering by book-entry transfer to the Information Agent and Tender Agent’s account at DTC can electronically transmit their acceptance of the Offer through ATOP (and thereby tender Notes). DTC participants that are accepting the Offer may transmit their acceptance to DTC, which will verify the acceptance and execute a book-entry delivery to the Information Agent and Tender Agent’s account at DTC. DTC will then edit and verify the acceptance and send an Agent’s Message to the Information Agent and Tender Agent for its acceptance. Delivery of the 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.

Questions about the Offer may be directed to Citigroup Global Markets Inc. who is serving as the dealer manager in connection with the Offer (the “Dealer Manager”), at its address and telephone numbers set forth on the back cover of this Letter of Transmittal.

Questions regarding procedures for tendering Notes and delivering requests for additional copies of the Offer to Purchase, this Letter of Transmittal, the Notice of Guaranteed Delivery, any of the related documents or any document incorporated herein or therein by reference may be directed to the Information Agent and Tender Agent, at the web address and its address and telephone numbers set forth on the back cover of this Letter of Transmittal. Requests for additional copies of the Offer to Purchase, this Letter of Transmittal, the Notice of Guaranteed Delivery and any of the related documents also may be directed to your broker, dealer, commercial bank or trust company. Your broker, dealer, commercial bank or trust company also can help you complete this form.

Tendered Notes may be withdrawn at any time at or prior to (i) the Expiration Time or (ii) if the Offer is extended, the 10th business day after the commencement of the Offer. Tendered Notes may also be withdrawn after the 60th business day after commencement of the Offer if for any reason the Offer has not been consummated within 60 business days after commencement of the Offer. If the Offer is terminated or otherwise not completed, the Total Consideration and any accrued and unpaid interest will not be paid or become payable pursuant to the Offer to the Holders of Notes who have tendered their Notes and such Notes shall be returned promptly to such Holders.

THIS LETTER OF TRANSMITTAL DOES NOT CONSTITUTE AN OFFER TO PURCHASE IN ANY JURISDICTION IN WHICH, OR TO OR FROM ANY PERSON WHOM, 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 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 OR AFFILIATES SINCE THE DATE HEREOF. THE COMPANY DISCLAIMS ANY OBLIGATION TO UPDATE OR REVISE ANY INFORMATION CONTAINED IN THIS LETTER OF TRANSMITTAL, EXCEPT AS REQUIRED BY LAW.

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

List below the Notes to which this Letter of Transmittal relates. If the space provided below is inadequate, list the certificate numbers and principal amounts on a separately executed schedule and affix the schedule to this Letter of Transmittal. Notes may be tendered and accepted for payment only in principal amounts equal to minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof. No alternative, conditional or contingent tenders will be accepted. Holders who tender less than all of their Notes must continue to hold Notes in the minimum authorized denomination of \$2,000 principal amount.

DESCRIPTION OF NOTES TENDERED AND WITH RESPECT TO WHICH CONSENT IS GIVEN				
2.700% SENIOR NOTES DUE 2015				
Name(s) and Address(es) of Registered Holder(s) or Name of DTC Participant and Participant's DTC Account Number in which Notes are Held (Please fill in, if blank)	CUSIP No.	Certificate Number(s)*	Aggregate Principal Amount at Maturity Represented	Principal Amount at Maturity Tendered **
		Total Principal Amount of Notes		
<p>* Need not be completed by Holders tendering by book-entry transfer.</p> <p>** Unless otherwise indicated in the column labeled "Principal Amount at Maturity Tendered" and subject to the terms and conditions of the Offer to Purchase, a Holder will be deemed to have tendered with respect to the entire aggregate principal amount represented by the Notes indicated in the column labeled "Aggregate Principal Amount at Maturity Represented." See Instruction 4.</p>				

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

Holders who validly tender (and do not validly withdraw) their Notes prior to the Expiration Time, if such Notes are accepted for payment pursuant to the Offer, will receive the Total Consideration plus accrued and unpaid interest from the last date on which interest has been paid to, but not including, the Settlement Date. With respect to Notes validly tendered (and not validly withdrawn) pursuant to the guaranteed delivery procedures, if any, the Holders thereof will receive payment of the Total Consideration for such Notes that are accepted for payment pursuant to the Offer (to the extent that such Notes are not delivered prior to the Expiration Time) on the Guaranteed Delivery Settlement Date, plus accrued and unpaid interest from the last date on which interest has been paid to, but not including, the Settlement Date. Tendered Notes may be withdrawn at any time at or prior to (i) the Expiration Time or (ii) if the Offer is extended, the 10th business day after the commencement of the Offer. Tendered Notes may also be withdrawn after the 60th business day after commencement of the Offer if for any reason the Offer has not been consummated within 60 business days after commencement of the Offer. Interest will cease to accrue on the Settlement Date for all Notes accepted in the Offer, including those tendered through the guaranteed delivery procedures.

- **CHECK HERE IF CERTIFICATES FOR TENDERED NOTES ARE ENCLOSED HEREWITH.**

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

Name of Tendering Institution: _____
 Account Number with DTC: _____
 Transaction Code Number: _____

- **CHECK HERE IF YOU ARE DELIVERING TENDERED NOTES PURSUANT TO A NOTICE OF GUARANTEED DELIVERY THAT YOU PREVIOUSLY SENT TO THE DEPOSITARY AND COMPLETE THE FOLLOWING:**

Names(s) of Tendering Holder(s): _____

Date of Execution of Notice of Guaranteed Delivery: _____

Name of Institution that Guaranteed Delivery: _____

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.

The instructions included with this Letter of Transmittal must be followed. Questions and requests for assistance or for additional copies of the Offer to Purchase and this Letter of Transmittal must be directed to Citigroup Global Markets Inc., the Dealer Manager, or Global Bondholder Services Corporation, the Information Agent and Tender Agent, in each case, at their respective addresses and telephone numbers set forth on the back cover page of this Letter of Transmittal. See Instruction 10 below.

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

Ladies and Gentlemen:

By execution hereof, the undersigned acknowledges receipt of the Offer to Purchase, dated June 1, 2015 (as it may be amended or supplemented from time to time, the "Offer to Purchase"), of Harsco Corporation, a Delaware corporation ("we," "us" or the "Company"), relating to our offer to purchase for cash (the "Offer") from each registered holder (each, a "Holder," and, collectively, the "Holders") any and all of the outstanding 2.700% Senior Notes due 2015 (the "Notes") of the Company.

The Offer is made upon the terms and subject to the conditions set forth in the Offer to Purchase and in this Letter of Transmittal. Upon the terms and subject to the conditions of the Offer, the undersigned hereby tenders to us 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 irrevocably sells, assigns and transfers to, or upon the order of, the Company all right, title and interest in and to all of the Notes that are being tendered hereby, 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 under which such Notes were issued) and releases and discharges the Company from any and all claims such Holder may have now, or may have in the future, arising out of, or related to, such Notes, including, without limitation, any claims that such Holder 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 Information Agent and Tender Agent the true and lawful agent and attorney-in-fact of the undersigned (with full knowledge that the Information Agent and Tender Agent also acts as our agent) with respect to such Notes, with full power of substitution and revocation (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 the Book-Entry Transfer Facility to, or upon the order of, the Company, (2) present such Notes for transfer of ownership on the books of the relevant security register and (3) receive all benefits and otherwise exercise all rights of beneficial ownership of such Notes (except that the Information Agent and Tender Agent will have no rights to, or control over, funds from us, except as agent for the consenting and tendering Holders for the Total Consideration and accrued and unpaid interest for any tendered Notes that are accepted for payment by us), all in accordance with the terms of and conditions to the Offer as described in the Offer Documents.

The undersigned understands and acknowledges that the Offer will expire at 8:30 A.M., New York City time, on June 8, 2015, unless extended or earlier terminated.

Notes tendered may be withdrawn at any time at or prior (i) to the Expiration Time or (ii) if the Offer is extended, the 10th business day after the commencement of the Offer. Tendered Notes may also be withdrawn after the 60th business day after commencement of the Offer if for any reason the Offer has not been consummated within 60 business days after commencement of the Offer.

In the event that the Offer is terminated, withdrawn or otherwise not completed without any Notes being purchased thereunder, Notes tendered pursuant to the Offer will be returned to the tendering Holder promptly (or, in the case of Notes tendered by book-entry transfer, such Notes will be credited to the account maintained at DTC from which such Notes were delivered).

The undersigned understands that tenders of Notes pursuant to any of the procedures described in the Offer to Purchase and in the instructions hereto and acceptance thereof by us will constitute a binding agreement between the undersigned and us upon the terms and subject to the conditions of the Offer.

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 by us, we will acquire good, marketable and unencumbered title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right. The undersigned will, upon request by the Company, the Information Agent and Tender Agent or the Trustee, execute and deliver any additional documents deemed by the Company, the Information Agent and Tender Agent or the Trustee to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby.

For purposes of the Offer, we will have accepted for purchase validly tendered Notes if, as and when we give verbal or written notice to the Information Agent and Tender Agent of our acceptance of the Notes for purchase pursuant to the Offer. In all cases, payment for Notes purchased pursuant to the Offer will be made by deposit of the Total Consideration and accrued and unpaid interest to, but not

including, the Settlement Date in immediately available funds with the Information Agent and Tender Agent, which will act as your agent for the purpose of receiving payments from us and transmitting payments to you. Interest will cease to accrue on the Settlement Date for all Notes accepted in the Offer, including those tendered through the guaranteed delivery procedures.

The undersigned hereby represents and warrants that the undersigned has read and agrees to all of the terms of the Offer. All authority conferred or agreed to be conferred by this Letter of Transmittal shall not be affected by, and shall survive, the death, disability, incapacity, liquidation or dissolution of the undersigned, 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 Information Agent and Tender Agent, until timely receipt by the Information Agent and Tender Agent of (1) certificates representing the Notes, or timely confirmation of a book-entry transfer of the Notes into the Information Agent and Tender Agent's account at DTC, (2) the validly completed and duly executed Letter of Transmittal (or a facsimile thereof) or an Agent's Message in lieu thereof and (3) all necessary signature guarantees and any other documents required by this Letter of Transmittal.

All questions as to the validity, form, eligibility (including time of receipt) and acceptance for payment of any Notes tendered delivered pursuant to any of the procedures described above and the form and validity of all documents will be determined by us, in our sole discretion, which determination shall be final and binding. We reserve the absolute right, in our sole discretion, to reject any and all tenders of any Notes determined by us not to be in proper form or if the acceptance of or payment for such Notes may, in the opinion of our counsel, be unlawful. We also reserve the absolute right to waive or amend any condition to the Offer that we are legally permitted to waive or amend and waive any defect or irregularity in any tender with respect to Notes of any particular Holder, whether or not similar defects or irregularities are waived in the case of other Holders.

We expressly reserve the right, subject to applicable law, to (1) terminate prior to the Expiration Time the Offer and not accept for payment any Notes not theretofore accepted for payment pursuant to the Offer, (2) waive before the Expiration Time any and all of the conditions of the Offer, (3) extend the Expiration Time and (4) otherwise amend the terms of the Offer in any respect. The foregoing rights are in addition to the right to delay acceptance for payment of Notes tendered pursuant to the Offer or the payment of Notes accepted for payment pursuant to the Offer subject to applicable laws, including Rule 14e-1(c) under the Securities Exchange Act of 1934, as amended, which requires that we pay the consideration offered or return the Notes deposited by or on behalf of the Holders thereof promptly after the termination or withdrawal of the Offer, as applicable.

If we make a material change in the terms of the Offer or make any change in the Total Consideration, we will, to the extent required by law, disseminate additional Offer materials and extend the Offer. We may extend the Offer at any time for any reason. The minimum period during which the Offer will remain open following material changes in the terms of the Offer or in the information concerning the Offer will depend upon the facts and circumstances of such change, including the relative materiality of the changes. With respect to any change in the Total Consideration, the Company will disclose any such amendment in a press release at or prior to 10:00 a.m., New York City time, on the day of such amendment and the Company will extend the Expiration Time by at least five business days, if the Offer would otherwise expire during such period. If any of the terms of the Offer are amended in a manner determined by the Company to constitute a material change adversely affecting any Holder, the Company will disclose any such amendment in a press release at or prior to 10:00 a.m., New York City time, on the day of such amendment, and the Company will extend the Offer for at least three business days, if the Offer would otherwise expire during such time period.

The undersigned understands that our obligation to accept for payment, and to pay for, Notes validly tendered pursuant to the Offer is subject to the conditions set forth in the Offer to Purchase.

Unless otherwise indicated herein under “Special Payment Instructions,” the undersigned hereby requests that the Information Agent and Tender Agent mail the check for the Total Consideration and accrued and unpaid interest to, but not including, the Settlement Date to the address(es) of the Holder(s) appearing under “Description of Notes Tendered.” Similarly, unless otherwise indicated herein under “Special Delivery Instructions,” the undersigned hereby requests that any Notes representing principal amounts not tendered or not accepted for purchase (and accompanying documents, as appropriate) be delivered to the person(s) so indicated. In the case of a book-entry delivery of Notes, the undersigned hereby requests that the Information Agent and Tender Agent credit the account maintained at DTC with any Notes not tendered or not accepted for purchase. The undersigned recognizes that we have no obligation pursuant to the “Special Payment Instructions” box or “Special Delivery Instructions” box to transfer any Notes from the name of the Holder(s) thereof if we do not accept for purchase any of the principal amount of such Notes so tendered.

**TENDER OF NOTES
HOLDER(S) PLEASE SIGN THIS PAGE**

This Letter of Transmittal must be signed by the registered holder(s) of the Notes exactly as their name(s) appear(s) on certificate(s) for Notes or by person(s) authorized to become registered holder(s) by endorsement on certificates for Notes or by bond powers transmitted with this Letter of Transmittal. Endorsements on Notes and signatures on bond powers by registered holders not executing this Letter of Transmittal must be guaranteed by an Eligible Institution. See Instruction 1 below. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer or other person acting in a fiduciary or representative capacity, such person must set forth his or her full title below under "Capacity" and submit evidence satisfactory to us of such person's authority to so act. See Instruction 1 below.

- **CHECK HERE IF CERTIFICATES REPRESENTING TENDERED NOTES ARE ENCLOSED HEREWITH.**
- **CHECK HERE IF TENDERED NOTES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER MADE TO THE ACCOUNT MAINTAINED BY THE INFORMATION AGENT AND TENDER AGENT WITH DTC AND COMPLETE THE FOLLOWING:**

Name of tendering institution: _____

Account number with DTC: _____

Transaction code number: _____

- **CHECK HERE IF YOU ARE DELIVERING TENDERED NOTES PURSUANT TO A NOTICE OF GUARANTEED DELIVERY THAT YOU PREVIOUSLY SENT TO THE DEPOSITARY AND COMPLETE THE FOLLOWING:**

Names(s) of Tendering holder(s):

Date of Execution of notice of guaranteed delivery:

Name of Institution that Guaranteed Delivery:

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

Dated: _____, 2015

Name(s): _____

(Please Print)

Capacity: _____

Address: _____

(Including Zip Code)

Area Code and Telephone No.: _____

Taxpayer Identification or Social Security
No.:

**PLEASE COMPLETE INTERNAL REVENUE SERVICE (“IRS”) FORM W-9 ATTACHED
HERE TO OR OTHER APPLICABLE IRS FORM W-8 AND THE SIGNATURE GUARANTEE
HEREIN, IF REQUIRED**

(See Instructions 1 and 9 below)

Certain Signatures Must Be Guaranteed by an Eligible Institution

(Name of Eligible Institution Guaranteeing Signatures)

(Address (including zip code) and Telephone Number (including area code) of Eligible Institution)

(Authorized Signature)

(Print Name)

(Title)

Dated: _____, 2015

SPECIAL PAYMENT INSTRUCTIONS
(See Instructions 1, 4, 5, 6 and 9)

To be completed ONLY if checks constituting payments for Notes to be purchased in connection with the Offer are to be issued to the order of someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal.

Name: _____
(Please Print)

Address: _____
(Please Print)

Zip Code

**Taxpayer Identification or Social Security
Number**
(See attached IRS Form W-9)

SPECIAL DELIVERY INSTRUCTIONS
(See Instructions 1, 4, 5, 6 and 9)

To be completed ONLY if certificates for Notes in a principal amount not tendered or not accepted for purchase are to be issued or sent to someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or to an address different from that shown in the box entitled "Description of Notes Tendered" within this Letter of Transmittal, or if Notes tendered by book-entry transfer that are not accepted for purchase are to be credited to an account maintained at DTC other than the one designated above.

- Issue certificate(s) to:

Name: _____
(Please Print)

Address: _____
(Please Print)

Zip Code

- Credit unpurchased Notes by book-entry transfer to the DTC account set forth below:

(DTC Account Number)

Name of Account Party:

**Taxpayer Identification or Social Security
Number**
(See attached IRS Form W-9)

INSTRUCTIONS

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

1. Signature Guarantees; Signatures on this Letter of Transmittal

Signatures on this Letter of Transmittal must be guaranteed by a recognized participant in the Securities Transfer Agent's Medallion Program (a "Medallion Signature Guarantor"), unless the Notes tendered hereby are tendered and delivered (a) by the registered Holder of such Notes (or by a participant in DTC whose name appears on a security position listing as the owner thereof) and that Holder has not completed either of the boxes entitled "Special Payment Instructions" or "Special Delivery Instructions" on this Letter of Transmittal or (b) for the account of a firm that is a member of a registered national securities exchange or the Financial Industry Regulatory Authority, Inc. or a commercial bank or trust company having an office or correspondent in the United States (each, an "Eligible Institution"). See Instruction 6.

2. Delivery of Letter of Transmittal and Notes

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

- certificates representing Notes are to be physically delivered to the Information Agent and Tender Agent herewith by Holders;
- tenders of Notes are to be made by book-entry transfer to the Information Agent and Tender Agent's account at DTC pursuant to the procedures set forth in the Offer to Purchase in "Procedures for Tendering Notes—Tender of Notes Held Through DTC" but instructions are NOT being transmitted through DTC's Automated Tender Offer Program ("ATOP") for which this Offer and the Notes will be eligible; or
- you are going to deliver certificates under a notice of guaranteed delivery previously sent to the Depository.

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

Guaranteed Delivery. If you cannot deliver your Notes and all other required documents to the Depository, or if your Notes are not immediately available, by the Expiration Time, or the procedure for book-entry transfer cannot be completed on a timely basis, you may tender your Notes pursuant to the guaranteed delivery procedure described in the Offer to Purchase by or through any eligible institution. To comply with the guaranteed delivery procedure, you must: (1) properly complete and duly execute a notice of guaranteed delivery substantially in the form provided to you by the Company, including (where required) a signature guarantee by an eligible institution in the form set forth in the notice of guaranteed delivery; (2) arrange for the Depository to receive the notice of guaranteed delivery by the Expiration Time; and (3) ensure that the Depository receives the certificates for all physically-tendered Notes or book-entry confirmation of electronic delivery of Notes, as the case may be, together with a properly completed and duly executed Letter of Transmittal with any required signature guarantees or an Agent's Message, and all other documents required by this Letter of Transmittal, within two business days after receipt by the Depository of such notice of guaranteed delivery, all as provided in the Offer to Purchase.

The notice of guaranteed delivery may be delivered by facsimile transmission or mail to the Depository and must include, if necessary, a guarantee by an eligible guarantor institution in the form set forth in such notice. For Notes to be properly tendered under the guaranteed delivery procedure, the Depository must receive the notice of guaranteed delivery before the Expiration Time.

FOR THE AVOIDANCE OF DOUBT, THE DELIVERY OF SUCH NOTES TENDERED BY GUARANTEED DELIVERY PROCEDURES WILL BE MADE NO LATER THAN THE CLOSE OF BUSINESS ON THE SECOND BUSINESS DAY AFTER THE EXPIRATION TIME; PROVIDED, THAT INTEREST WILL CEASE TO ACCRUE ON THE SETTLEMENT DATE FOR ALL NOTES ACCEPTED IN THE OFFER, INCLUDING THOSE TENDERED BY THE GUARANTEED DELIVERY PROCEDURES SET FORTH ABOVE AND UNDER NO CIRCUMSTANCES WILL ADDITIONAL INTEREST ON THE NOTES CONSIDERATION BE PAID BY THE COMPANY AFTER THE SETTLEMENT DATE BY REASON OF ANY DELAY ON THE PART OF THE GUARANTEED DELIVERY PROCEDURES.

The Offer will be eligible for ATOP. In lieu of completing and delivering this Letter of Transmittal, Holders of Notes who are tendering by book-entry transfer to the Information Agent and Tender Agent's account at DTC can electronically transmit their acceptance of the Offer (and thereby tender Notes) by causing DTC to transfer their Notes to the Information Agent and Tender Agent in accordance with DTC's ATOP procedures for such a transfer. DTC will then send an Agent's Message to the Information Agent and Tender Agent. The Agent's Message shall state that DTC has received an express acknowledgement from the DTC participant tendering Notes on behalf of the Holder, that such DTC participant has the Letter of Transmittal and agrees to be bound by the terms of the Letter of Transmittal, and that we may enforce such agreement against such participant. Delivery of the 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. If the ATOP procedures are used, the DTC participant need not complete and physically deliver the Notice of Guaranteed Delivery. However, such will be bound by the terms of the Offer. **Holders desiring to tender Notes before the Expiration Time through ATOP should note that such Holders must allow sufficient time for completion of the ATOP procedures during the normal business hours of DTC.**

The method of delivery of this Letter of Transmittal, the Notes, the Notice of Guaranteed Delivery and all other required documents, including delivery through DTC and any acceptance or Agent's Message delivered 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 documents to reach the Information Agent and Tender Agent. Except as otherwise provided in this Instruction 2, delivery will be deemed made only when actually received by the Information Agent and Tender Agent.

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

3. Withdrawal of Tender

Notes tendered before the Expiration Time may be withdrawn at any time at or prior to (i) the Expiration Time or (ii) if the Offer is extended, the 10th business day after the commencement of the Offer. Tendered Notes may also be withdrawn after the 60th business day after commencement of the Offer if for any reason the Offer has not been consummated within 60 business days after commencement of the Offer.

In the event that the Offer is terminated, withdrawn or otherwise not completed without any Notes being purchased thereunder, Notes tendered pursuant to the Offer will be returned to the tendering

Holder promptly (or, in the case of Notes tendered by book-entry transfer, such Notes will be credited to the account maintained at DTC from which such Notes were delivered).

4. Partial Tenders

Notes may be tendered and accepted for payment only in principal amounts equal to minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof. No alternative, conditional or contingent tenders will be accepted. Holders who tender less than all of their Notes must continue to hold Notes in the Minimum Authorized Denomination of \$2,000 principal amount. If a Holder wishes to tender less than the entire principal amount evidenced by any Notes submitted, the tendering Holder must fill in the principal amount tendered in the last column of the box entitled "Description of Notes Tendered" herein. The entire principal amount represented by the certificates for all Notes delivered to the Information Agent and Tender Agent will be deemed to have been tendered unless otherwise indicated. If the entire principal amount of all Notes is not tendered or not accepted for purchase as soon as practicable after the Expiration Time, the Notes representing such untendered amount will be sent (or, if tendered by book-entry transfer, returned by credit to the applicable account at DTC) to the registered Holder unless otherwise provided herein in the box entitled "Special Delivery Instructions." See Instruction 6.

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

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

If any of the Notes tendered hereby are registered in the 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 us of such person's authority to so act must be submitted.

If this Letter of Transmittal is signed other than by the registered Holder(s) of the Notes listed, the Notes must be endorsed or accompanied by appropriate instruments of transfer, in any case signed exactly as the name or names of the registered Holder(s) appear on the Notes, and signatures on such Notes or instruments of transfer and proxy are required and must be guaranteed by a Medallion Signature Guarantor, unless the signature is that of an Eligible Institution. If this Letter of Transmittal is signed by the Holder, the certificates for any principal amount of Notes not tendered or accepted for purchase are to be issued (or if any principal amount of Notes that is not tendered or not accepted for purchase is to be reissued or returned) to such Holder, or if tendered by book-entry transfer, credited to the account at DTC of such Holder, and checks constituting payment for Notes to be purchased in connection with the Offer are to be issued to the order of the Holder, then the Holder need not endorse any certificates for tendered Notes nor provide any other instruments of transfer.

6. Special Payment and Delivery Instructions

Tendering Holders should indicate in the applicable box or boxes the name and address to which Notes for principal amounts not tendered or not accepted for purchase or checks for payment of the Total Consideration and accrued and unpaid interest to be made 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 in a different name, the taxpayer identification or social security number of the person named must also be indicated. If no instructions are given, any Notes not tendered or not accepted for purchase will be returned to the registered Holder of the Notes tendered. For Holders of Notes tendering by book-entry transfer, Notes not tendered or not accepted for purchase will be returned by crediting the account at DTC designated above.

7. Transfer Taxes

Except as set forth in this Instruction 7, we will pay or cause to be paid any transfer taxes with respect to the transfer and sale of Notes to us, or to our order, pursuant to the Offer. If however, payment of the Total Consideration and accrued and unpaid interest is to be made to, or if Notes not tendered or accepted for payment are to be registered in the name of, any persons other than the registered owner(s), or if tendered Notes are registered in the name of any person(s) other than the person(s) signing this Letter of Transmittal, the amount of any transfer taxes (whether imposed on the registered Holder(s) or such other person(s)) payable on account of the transfer to such other person will be deducted from the Total Consideration and accrued and unpaid interest unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

8. Conditions to the Offer; Waiver of Conditions

Notwithstanding any other provisions of the Offer, we will not be required to accept for purchase or to pay for Notes validly tendered pursuant to the Offer, and may terminate, amend or extend the Offer or delay or refrain from accepting for purchase, or paying for, the Notes if any of the conditions set forth in the Offer to Purchase have not been satisfied or have not been waived by us.

9. IRS Form W-9 and W-8

U.S. federal income tax law generally requires that a tendering Holder whose tendered Notes are accepted for purchase must provide the Information Agent and Tender Agent (as payor) with such Holder's correct Taxpayer Identification Number (a "TIN"), which is generally such Holder's social security number or federal employer identification number, or otherwise establish an exemption. If the Information Agent and Tender Agent is not provided with the correct TIN or an adequate basis for an exemption, such Holder may be subject to a penalty imposed by the IRS and backup withholding at a rate of 28% on the amount of the gross proceeds received pursuant to the Offer to Purchase. If withholding results in an overpayment of taxes, a refund may be obtained, provided that the required information is timely furnished to the IRS.

To prevent backup withholding, each Holder that is a U.S. person (as defined in the enclosed instructions accompanying the attached IRS Form W-9) for U.S. federal income tax purposes (a "U.S. person") must provide such Holder's correct TIN by completing the attached IRS Form W-9 (in accordance with the enclosed instructions accompanying the IRS Form W-9), certifying under penalty of perjury that (1) the TIN provided is correct (or that such Holder is awaiting a TIN), (2) the Holder is a U.S. person, and (3) (a) the Holder is exempt from backup withholding, (b) the Holder has not been notified by the IRS that such Holder is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) after being so notified, the IRS has notified the Holder that such Holder is no longer subject to backup withholding.

If a Holder that is a U.S. person does not have a TIN, such Holder should consult the enclosed instructions accompanying the attached IRS Form W-9 for instructions on applying for a TIN, write "Applied For" in the space for the TIN and sign and date the IRS Form W-9. If a Holder writes "Applied For" in the space for the TIN and the Information Agent and Tender Agent is not provided with a TIN by the time of payment, the Information Agent and Tender Agent may withhold a portion of all such payments until a TIN is provided to the Information Agent and Tender Agent. **Note: Writing "Applied**

For” on the form means that the Holder has already applied for a TIN or that such Holder intends to apply for one in the near future.

If the Notes are held in more than one name or are not in the name of the actual owner, consult the enclosed instructions accompanying the attached IRS Form W-9 for information on which TIN to report.

Exempt holders (including, among others, all corporations and certain foreign individuals) are not subject to these backup withholding and reporting requirements. To prevent possible backup withholding, an exempt Holder that is a U.S. person should consult the enclosed instructions accompanying the attached IRS Form W-9.

In order for a person other than a U.S. person to be exempt from backup withholding and U.S. federal withholding tax, such person generally must submit the appropriate IRS Form W-8, signed under penalty of perjury, attesting to such exempt status. Such form may be obtained from the Information Agent and Tender Agent.

All Holders are urged to consult their tax advisors to determine which forms should be used and whether they are exempt from backup withholding.

10. Requests for Assistance or Additional Copies

Questions about the Offer may be directed to Citigroup Global Markets Inc., who is serving as the Dealer Manager in connection with the Offer, at its address and telephone numbers set forth on the back cover of this Letter of Transmittal.

Questions regarding procedure for tendering Notes and delivering requests for additional copies of the Offer to Purchase, this Letter of Transmittal or the Notice of Guaranteed Delivery, any of the related documents or any document incorporated herein by reference may be directed to Global Bondholder Services Corporation, who is acting as the Information Agent and Tender Agent in connection with the Offer, at the web address and its address and telephone numbers set forth on the back cover of this Letter of Transmittal. Requests for additional copies of the Offer to Purchase, this Letter of Transmittal or the Notice of Guaranteed Delivery and any of the related documents may also be directed to your broker, dealer, commercial bank or trust company. Your broker, dealer, commercial bank or trust company also can help you complete this form.

11. Mutilated, Lost, Stolen or Destroyed Certificates

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

12. Irregularities

All questions as to the validity, form, eligibility (including time of receipt) and acceptance for payment of any Notes tendered pursuant to any of the procedures described above and the form and validity of all documents will be determined by us, in our sole discretion, which determination shall be final and binding. We reserve the absolute right, in our sole discretion, to reject any and all tenders of any Notes determined by us not to be in proper form, or if the acceptance of, or payment for, such Notes may, in the opinion of our counsel, be unlawful. We also reserve the absolute right to waive or amend any condition to the Offer that we are legally permitted to waive or amend and waive any defect or irregularity in any tender with respect to Notes of any particular Holder, whether or not similar defects or irregularities are waived in the case of other Holders.

Our interpretation of the terms and conditions of the Offer (including this Letter of Transmittal and the Instructions hereto) will be final and binding. Any defect or irregularity in connection with tenders of Notes must be cured within such time as we determine, unless waived by us. Tenders of Notes shall not be deemed to have been made until all defects and irregularities have been waived by us or cured. None of the Company, the Dealer Manager, the Information Agent and Tender Agent or any other person will be under any duty to give notification of any defects or irregularities in tenders or will incur any liability for failure to give any such notification. If we waive our right to reject a defective tender of Notes, the Holder will be entitled to the Total Consideration unless the Offer is terminated or withdrawn.

This Letter of Transmittal (or a manually signed facsimile), or an Agent's Message delivered through ATOP, together with Notes (or confirmation of a book-entry transfer thereof) and all other required documents, must be received by the Information Agent and Tender Agent before the Expiration Time for the tendering Holder to be eligible to receive the Total Consideration and accrued and unpaid interest pursuant to the Offer.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. 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) ▶ _____	4 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>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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.

Social security number											
				-			-				
or											
Employer identification number											
				-							

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.

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.

Sign Here	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.

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 persons 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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. 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 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 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
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 ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ 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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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.

Any questions regarding procedures for tendering Notes or requests for additional copies of the Offer to Purchase, this Letter of Transmittal and the Notice of Guaranteed Delivery should be directed to the Information Agent and Tender Agent.

Information Agent and Tender Agent:

GLOBAL BONDHOLDER SERVICES CORPORATION

By Mail, Hand or Overnight Delivery:
65 Broadway, Suite 404
New York, NY 10006

Banks and Brokers Call: (212) 430-3774
Call Toll-Free: (866) 470-3900

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

Dealer Manager and Solicitation Agent:

CITIGROUP GLOBAL MARKETS INC.

390 Greenwich Street, 1st Floor
New York, New York 10013
Attention: Liability Management Group
(800) 558-3745
(Call U.S. Toll-Free)
(212) 723-6106
(Call Collect)