



AerCap Global Aviation Trust

LETTER OF TRANSMITTAL

**To Tender
up to \$600,000,000 of
The Outstanding Notes Listed in the Table Below
(collectively, the “Notes”)**

**Pursuant to the Offer to Purchase such Notes dated November 30, 2020
(the “Offer to Purchase”)**

EACH OFFER WILL EXPIRE AT 11:59 P.M., NEW YORK CITY TIME, ON DECEMBER 28, 2020, UNLESS EXTENDED OR EARLIER TERMINATED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED WITH RESPECT TO ONE OR MORE SERIES OF NOTES, THE “EXPIRATION DATE”). HOLDERS OF NOTES MUST VALIDLY TENDER AND NOT VALIDLY WITHDRAW THEIR NOTES AT OR PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON DECEMBER 11, 2020 (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED WITH RESPECT TO ONE OR MORE SERIES OF NOTES, THE “EARLY TENDER DEADLINE”), TO BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION. HOLDERS WHO VALIDLY TENDER THEIR NOTES AFTER THE EARLY TENDER DEADLINE AND AT OR PRIOR TO THE EXPIRATION DATE WILL BE ELIGIBLE TO RECEIVE ONLY THE PURCHASE PRICE. TENDERED NOTES MAY BE WITHDRAWN AT OR PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON DECEMBER 11, 2020 (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED WITH RESPECT TO ONE OR MORE SERIES OF NOTES, THE “WITHDRAWAL DEADLINE”), BUT MAY NOT THEREAFTER BE VALIDLY WITHDRAWN, EXCEPT AS PROVIDED IN THE OFFER TO PURCHASE OR REQUIRED BY LAW.

AerCap Global Aviation Trust (“AGAT,” “we,” “us” and “our”), a Delaware statutory trust and wholly-owned subsidiary of AerCap Holdings N.V. (“AerCap” or the “Company”), for its own account and on behalf of AerCap Ireland Capital Designated Activity Company (“AICDAC”), offers to purchase for cash the Notes listed in the following table (i) in accordance with, and in the order of, the corresponding Acceptance Priority Levels and (ii) subject to the Maximum Tender Cap and possible pro rata allocation, upon the terms and subject to the conditions set forth in the Offer to Purchase.

Issuers	Title of Security	Security Identifiers	Principal Amount Outstanding	Acceptance Priority Level	Early Tender Premium ⁽¹⁾	Reference Security	Bloomberg Reference Page	Fixed Spread ⁽²⁾	Hypothetical Total Consideration ⁽³⁾
AGAT & AICDAC	3.950% Senior Notes due 2022*	CUSIP: 00772B AR2 ISIN: US00772BAR24	\$982,923,000	1	\$30.00	0.125% UST due 11/30/2022	FIT1	85 bps	\$1,030.55
AGAT & AICDAC	3.500% Senior Notes due 2022*	CUSIP: 00774M AA3 ISIN: US00774MAA36	\$600,000,000	2	\$30.00	0.125% UST due 11/30/2022	FIT1	90 bps	\$1,033.07
AGAT & AICDAC	4.625% Senior Notes due 2022*	CUSIP: 00772B AP6 ISIN: US00772BAP67	\$500,000,000	3	\$30.00	0.125% UST due 11/30/2022	FIT1	115 bps	\$1,050.64

* Admitted to trading on the Irish Stock Exchange plc, trading as Euronext Dublin.

- (1) Per \$1,000 principal amount of Notes validly tendered and not validly withdrawn and accepted for purchase in the applicable Offer at or prior to the Early Tender Deadline; included in Total Consideration.
- (2) Includes the Early Tender Premium.
- (3) Hypothetical Total Consideration per \$1,000 principal amount of Notes validly tendered and not validly withdrawn and accepted for purchase in the applicable Offer, based on a hypothetical Tender Offer Yield determined as of 10:00 A.M., New York City time, on November 30, 2020 and assuming an Early Settlement Date of December 15, 2020 for each Series. The actual Tender Offer Yield used to determine the actual Total Consideration for each Series will be calculated on the Price Determination Date. This information is provided for illustrative purposes only. We make no representation with respect to the actual Total Consideration that may be paid with respect to each Series and such amounts may be greater or less than those shown depending on the Tender Offer Yield as of the Price Determination Date. The Total Consideration will be determined taking into account the par call date, if applicable, for such Series. Excludes Accrued Interest.

The Tender Agent and the Information Agent for the Offers is:

Global Bondholder Services Corporation

Banks and brokers call collect: +1 (212) 430-3774

All others, please call toll free: +1 (866) 807-2200

By email: contact@gbsc-usa.com

*By Hand, Overnight Delivery or Mail (Registered or
Certified Mail Recommended):*
65 Broadway - Suite 404
New York, New York 10006
Attention: Corporate Actions

*By Facsimile Transmission:
(for Eligible Institutions only):*
+1 (212) 430-3775
Attention: Corporate Actions Confirmations
United States of America
Toll free calls: +1 (866) 807-2200
All other calls: +1 (212) 430-3774

Delivery of this Letter of Transmittal (as amended or supplemented from time to time, this “Letter of Transmittal”) to an address other than as set forth above, or transmission of instructions via a fax number other than as listed above, will not constitute a valid delivery.

The instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed.

Capitalized terms used herein and not defined herein shall have the meanings ascribed to them in the Offer to Purchase. Unless the context otherwise requires, references in this Letter of Transmittal to the Early Tender Deadline, the Withdrawal Deadline, the Early Settlement Date, the Expiration Date and the Final Settlement Date shall refer to the applicable Early Tender Deadline, Withdrawal Deadline, Early Settlement Date, Expiration Date and Final Settlement Date for each Offer, as the same may be extended or earlier terminated with respect to one or more series of Notes.

This Letter of Transmittal is to be completed by a Holder desiring to tender Notes pursuant to an Offer unless such Holder is executing the tender through DTC’s Automated Tender Offer Program (“ATOP”). **This Letter of Transmittal need not be completed by a Holder tendering through ATOP.**

For a description of the procedures to be followed in order to tender Notes pursuant to the Offers (through ATOP or otherwise), see “The Offers—Procedure for Tendering Notes” in the Offer to Purchase and the instructions to this Letter of Transmittal.

TENDER OF NOTES

- 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 TENDER AGENT WITH DTC AND COMPLETE THE FOLLOWING:

Name of Tendering Institution: _____

Account Number: _____

Transaction Code Number: _____

List below the Notes to which this Letter of Transmittal relates. If the space provided 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 only in principal amounts equal to the minimum authorized denomination and integral multiples in excess thereof for the applicable Series of Notes, which are set forth in the table below. No alternative, conditional or contingent tenders will be accepted for purchase. Holders who tender less than all of their Notes must continue to hold Notes in an authorized denomination.

Issuers	Title of Security	Security Identifiers	Minimum Denomination	Integral Multiple in Excess of Minimum Denomination
AGAT & AICDAC	3.950% Senior Notes due 2022	<u>CUSIP</u> : 00772B AR2 <u>ISIN</u> : US00772BAR24	\$150,000	\$1,000
AGAT & AICDAC	3.500% Senior Notes due 2022	<u>CUSIP</u> : 00774M AA3 <u>ISIN</u> : US00774MAA36	\$150,000	\$1,000
AGAT & AICDAC	4.625% Senior Notes due 2022	<u>CUSIP</u> : 00772B AP6 <u>ISIN</u> : US00772BAP67	\$150,000	\$1,000

DESCRIPTION OF NOTES				
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)	Series of Notes*	Certificate Number(s)**	Aggregate Principal Amount Represented by Certificate(s)**	Principal Amount Tendered***
		Total Principal Amount Tendered:		
	<p>* Indicate the Series of Notes as they appear on the cover page of this Letter of Transmittal. ** Need not be completed by Holders tendering by book-entry transfer. *** Unless otherwise specified, it will be assumed that the entire aggregate principal amount represented by the Notes indicated above in the column labeled "Aggregate Principal Amount Represented by Certificate(s)" is being tendered.</p>			

If not already printed above, the name(s) and address(es) of the registered Holder(s) should be printed exactly as they appear on the certificate(s) representing the Notes tendered hereby or, if tendered by a participant in DTC, exactly as such participant's name appears on a security position listing as the owner of the Notes.

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

Ladies and Gentlemen:

The undersigned hereby tenders to AerCap Global Aviation Trust, a Delaware statutory trust and wholly-owned subsidiary of AerCap Holdings N.V., upon the terms and subject to the conditions set forth in the Offer to Purchase, dated November 30, 2020 (the "Offer to Purchase"), 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 Notes" under the column heading "Principal Amount Tendered" of such table (or, if nothing is indicated therein, with respect to the entire aggregate principal amount represented by the Notes described in such table). Capitalized terms used herein and not defined herein shall have the meanings ascribed to them in the Offer to Purchase. The undersigned acknowledges and agrees that the tender of Notes made hereby may not be withdrawn except in accordance with the procedures set forth in the Offer to Purchase.

Subject to, and effective upon, the acceptance for purchase of, and payment for, the principal amount of Notes tendered herewith in accordance with the terms and subject to the conditions of the Offers, the undersigned hereby (a) sells, assigns and transfers to us or upon our order, all right, title and interest in and to, and any and all claims in respect of, or arising or having arisen as a result of the tendering Holder's status as a Holder of, all Notes tendered such that thereafter such Holder shall have no contractual or other rights or claims in law or equity against us or any fiduciary, trustee, fiscal or paying agent or any other person connected with the Notes arising under, from or in connection with such Notes, (b) waives any and all other rights with respect to such Notes and (c) releases and discharges us and our affiliates and the Trustee from any and all claims the tendering Holder may now have, or may have in the future, arising out of, or relating to, such Notes, including, without limitation, any claims arising from any existing or past defaults and their consequences in respect of such Notes and the applicable indenture or other documents governing such Notes, or any claims that the tendering Holder is entitled to receive additional principal or interest payments with respect to such Notes (other than as expressly provided in the Offer to Purchase) or to participate in any repurchase, redemption or defeasance of such 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 our agent in connection with the Offers) with respect to such Notes, with full powers of substitution, resubstitution and revocation (such power of attorney being deemed to be an irrevocable power coupled with an interest), to (i) deliver such Notes and all evidences of transfer and authenticity or transfer ownership of such Notes on the account books maintained by DTC to us or upon our order, (ii) present such Notes for transfer of ownership on the register and (iii) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes, all in accordance with the terms and conditions of the Offers as described in the Offer to Purchase or as required by law.

The undersigned acknowledges and agrees that a tender of Notes pursuant to any of the procedures described in the Offer to Purchase and in the instructions hereto and an acceptance for purchase of such Notes by us will constitute a binding agreement between the undersigned and us upon the terms and subject to the conditions of the Offers.

Notes tendered pursuant to an Offer may be withdrawn at any time at or prior to the Withdrawal Deadline as described in the Offer to Purchase. Tendered Notes may not be withdrawn after the Withdrawal Deadline, except as provided in the Offer to Purchase or required by law.

The undersigned acknowledges that any Notes validly tendered and not validly withdrawn in the Offers will, to the extent accepted for purchase, be accepted based on the Acceptance Priority Levels and subject to the Maximum Tender Cap and proration procedures, each as more fully described in the Offer to Purchase.

As described in the Offer to Purchase, we reserve the right to extend or early terminate, as applicable, the Early Tender Deadline or the Expiration Date with respect to any or all Series of Notes or increase, decrease or eliminate the Maximum Tender Cap or change the Acceptance Priority Levels, without extending, in each case, the

Withdrawal Deadline or otherwise reinstating withdrawal rights of Holders, subject to applicable law, or terminate an Offer with respect to one or more Series of Notes.

The undersigned acknowledges that our obligation to accept for purchase, and to pay for, any Notes validly tendered and not validly withdrawn pursuant to an Offer is subject to the satisfaction or waiver of a number of conditions, as described in the Offer to Purchase. The undersigned acknowledges that no Offer is conditioned on any minimum amount of Notes being tendered or the consummation of any other Offer in respect of any other Series, as described in the Offer to Purchase.

The undersigned hereby represents and warrants that (1) the undersigned is the beneficial owner of, or a duly authorized representative of one or more beneficial owners of, the Notes tendered hereby and has full power and authority to tender, sell, assign and transfer the Notes tendered hereby, (2) when such tendered Notes are accepted for payment and paid for by us pursuant to an Offer, such Notes were owned as of such date, free and clear of any liens, charges, claims, encumbrances, interests and restrictions of any kind, and we will acquire good, indefeasible and unencumbered title to such Notes, free and clear of all liens, charges, claims, encumbrances, interests and restrictions of any kind, (3) the undersigned will not sell, pledge, hypothecate or otherwise encumber or transfer any Notes tendered hereby, and any purported sale, pledge, hypothecation or other encumbrance or transfer will be void and of no effect, (4) the undersigned is a person to whom it is lawful to make available the Offer to Purchase or to make the Offers in accordance with applicable laws (including the transfer restrictions set out in the Offer to Purchase), (5) the undersigned has had access to such financial and other information and has been afforded the opportunity to ask such questions of our representatives and receive answers thereto, as it deems necessary in connection with its decision to participate in the Offers, (6) the undersigned acknowledges that AGAT, AICDAC, the Company, the other guarantors of the Notes, the Dealer Managers and others will rely upon the truth and accuracy of the acknowledgements, representations and agreements contained herein and in the Offer to Purchase made by the tendering Holder and agrees that if any of the acknowledgements, representations and warranties made by its submission of the tenders are, at any time at or prior to the consummation of the Offers, no longer accurate, it shall promptly notify AGAT and the Dealer Managers and if the undersigned is tendering the Notes as a fiduciary or agent for one or more investor accounts, it represents that it has sole investment discretion with respect to each such account and it has full power to make the acknowledgements, representations and agreements contained herein and in the Offer to Purchase on behalf of such account, (7) in evaluating the applicable Offer and in making its decision whether to participate in the applicable Offer by the tender of Notes, the undersigned has made its own independent appraisal of the matters referred to in the Offer to Purchase and in any related communications, (8) the undersigned has observed the laws of all relevant jurisdictions, obtained all requisite governmental, exchange control or other required consents, complied with all requisite formalities and paid any issue, transfer or other taxes or requisite payments due from it (and not required to be paid by us) in each respect in connection with any Offer or acceptance in any jurisdiction and that it has not taken or omitted to take any action in breach of the terms of any applicable Offer or which will or may result in us or any other person acting on our behalf to act in breach of the legal or regulatory requirements of any such jurisdiction in connection with such Offer or the tender of Notes in connection therewith, (9) the undersigned is not acting on behalf of any person who could not truthfully make the representations, warranties and undertakings contained in the Offer to Purchase or in this Letter of Transmittal, (10) the undersigned is not a person to whom it is unlawful to make an invitation to tender pursuant to the Offers under applicable law and it has observed (and will observe) the laws of all relevant jurisdictions in connection with its tender, (11) the undersigned has received and reviewed and accept the distribution restrictions set forth under "Notice to Certain Non-U.S. Holders" in the Offer to Purchase and (12) the tender of Notes shall constitute an undertaking to execute any further documents and give any further assurances that may be required in connection with any of the foregoing, in each case on and subject to the terms and conditions described or referred to in the Offer to Purchase and in this Letter of Transmittal. The undersigned will, upon request, execute and deliver any additional documents deemed by the Tender Agent or by us to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby.

No authority conferred or agreed to be conferred by this Letter of Transmittal shall be affected by, and all such authority 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.

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 purchase be issued in the

name(s) of, and be delivered to, the undersigned (and, in the case of Notes tendered by book-entry transfer, by credit to the account of DTC). Unless otherwise indicated herein under "B. Special Payment Instructions," the undersigned hereby request(s) that any checks for payment to be made in respect of the Notes tendered hereby be issued to the order of, and delivered to, the undersigned.

In the event that the "A. Special Issuance/Delivery Instructions" box is completed, the undersigned hereby request(s) that any Notes representing principal amounts not tendered or not accepted for purchase be issued in the name(s) of, and be delivered to, the person(s) at the address(es) therein indicated (and, in the case of Notes tendered by book-entry transfer, by credit to the DTC account therein indicated). The undersigned recognizes that we have no obligation pursuant to the "A. Special Issuance/Delivery Instructions" box to transfer any Notes from the names of the registered holder(s) thereof if we do not accept for purchase any of the principal amount of such Notes so tendered. In the event that the "B. Special Payment Instructions" box is completed, the undersigned hereby request(s) that checks for payment to be made in respect of the Notes tendered hereby be issued to the order of the person(s) therein indicated or sent to the address(es) therein indicated.

A. SPECIAL ISSUANCE/DELIVERY INSTRUCTIONS
(See Instructions 1 and 2)

To be completed ONLY if Notes in a principal amount not tendered or not accepted for purchase 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 sent to an address different from that shown in the box entitled "Description of Notes" within this Letter of Transmittal.

Name: _____
(Please Print)

Address: _____

(Zip Code)

(Tax Identification or Social Security Number)
(See IRS Form W-9 herein or applicable IRS Form W-8)

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

DTC Account Number: _____

B. SPECIAL PAYMENT INSTRUCTIONS
(See Instructions 1 and 2)

To be completed ONLY if checks are to be issued payable to someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or sent to an address different from that shown in the box entitled "Description of Notes" within this Letter of Transmittal.

Name: _____
(Please Print)

Address: _____

(Zip Code)

(Tax Identification or Social Security Number)
(See IRS Form W-9 herein or applicable IRS Form W-8)

(Tax Identification or Social Security Number)
(See IRS Form W-9 herein or applicable IRS Form W-8)

PLEASE COMPLETE AND SIGN BELOW
(This page is to be completed and signed by all tendering
Holders except Holders executing the tender through ATOP)

By completing, executing and delivering this Letter of Transmittal, the undersigned hereby tenders the principal amount of the Notes listed in the box above labeled "Description of Notes" under the column in such box bearing the heading "Principal Amount Tendered" (or, if nothing is indicated therein, with respect to the entire aggregate principal amount represented by the Notes described in such box).

Signature(s): _____

(Must be signed by the registered Holder(s) exactly as the name(s) appear(s) on certificate(s) representing the tendered Notes or, if the Notes are tendered by a participant in DTC, exactly as such participant's name appears on a security position listing as the owner of such Notes. If signed by trustees, executors, administrators, guardians, attorneys-in-fact, agents, officers of corporations or others acting in a fiduciary or representative capacity, please set forth the full title and see Instruction 1.)

Dated: _____

Name(s): _____
(Please Print)

Capacity: _____

Address: _____
(Including Zip Code)

Area Code and Telephone Number: _____

Tax Identification or Social Security Number: _____

(REMEMBER TO COMPLETE ACCOMPANYING IRS FORM W-9 OR APPLICABLE IRS FORM W-8)

Medallion Signature Guarantee

(Only If Required - See Instructions 1 and 2)

Authorized Signature of Guarantor: _____

Name of Firm: _____
(Place Seal Here)

INSTRUCTIONS
Forming Part of the Terms and Conditions of the Offers

1. *Signatures 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 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 participant in DTC whose name is shown on a security position listing 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 such 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.

When this Letter of Transmittal is signed by the registered Holder(s) of the Notes tendered 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 Medallion Signature Guarantor.

Unless this Letter of Transmittal is signed by the registered Holder(s) of the Notes tendered hereby (or by a participant in DTC whose name appears on a security position listing as the owner of such Notes), such Notes must be endorsed or accompanied by appropriate instruments of transfer, and each such endorsement or instrument of transfer must be signed exactly as the name or names of the registered Holder(s) appear on the Notes (or as the name of such participant appears on a security position listing as the owner of such Notes); signatures on each such endorsement or instrument of transfer must be guaranteed by a Medallion Signature Guarantor, unless the signature is that of an Eligible Institution.

2. *Signature Guarantees.* Signatures on this Letter of Transmittal must be guaranteed by a Medallion Signature Guarantor, unless the Notes tendered hereby are tendered (a) by the registered Holder (or by a participant in DTC whose name appears on a security position listing as the owner of such Notes) of such Notes and such Holder has not completed either of the boxes entitled "A. Special Issuance/Delivery Instructions" or "B. Special Payment Instructions" on this Letter of Transmittal (see Instruction 1) or (b) for the account of an Eligible Institution.

3. *Transfer Taxes.* Except as set forth in this Instruction 3, we will pay or cause to be paid any transfer taxes with respect to the transfer and sale of Notes to us or upon our order, pursuant to the Offers. If payment is to be made to, or if Notes not tendered or purchased are to be registered in the name of, any persons other than the registered owners or any persons other than the persons signing this Letter of Transmittal, or if tendered Notes are registered in the names of any persons other than the persons signing this Letter of Transmittal, the amount of any transfer taxes (whether imposed on the registered Holder or such other persons) payable on account of the transfer to such other persons will be deducted from the payment or billed directly to the tendering Holder unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

4. *Requests for Assistance or Additional Copies.* Any questions or requests for assistance related to the Offers or additional copies of the Offer to Purchase or this Letter of Transmittal may be directed to the Information Agent and the Tender Agent at its contact information set forth on the last page of this Letter of Transmittal or the last page of the Offer to Purchase. A Holder may also contact the Lead Dealer Managers at their respective telephone numbers set forth on the last page of this Letter of Transmittal or the last page of the Offer to Purchase, or such Holder's broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offers.

5. *IRS Forms.* Payments made to Holders pursuant to the Offers may be subject to backup withholding of U.S. Federal income tax, currently at a rate of 24%. To avoid backup withholding, U.S. Holders that do not otherwise establish an exemption should complete and return the IRS Form W-9 included in this Letter of Transmittal, certifying that such Holder is a U.S. person, the taxpayer identification number (“TIN”) provided is correct and that such Holder is not subject to backup withholding. If you do not have a TIN, consult the instructions to the IRS Form W-9 for instructions on applying for a TIN and apply for a TIN immediately. If you provide an incorrect TIN, you may be subject to penalties imposed by the IRS.

Certain Holders (including most corporations) generally are not subject to backup withholding. To avoid erroneous backup withholding, exempt U.S. Holders should complete the IRS Form W-9 included in this Letter of Transmittal, indicating their exempt status by providing the relevant exempt payee code. To satisfy us and the Tender Agent that a Non-U.S. Holder qualifies as an exempt recipient, a Non-U.S. Holder must complete and submit an IRS Form W-8BEN, Form W-8BEN-E or other applicable IRS Form W-8, signed under penalties of perjury, attesting to the Holder’s foreign status. Such forms may be obtained from the Tender Agent or at www.irs.gov.

Backup withholding is not an additional tax. Taxpayers may use amounts withheld as a credit against their U.S. Federal income tax liability or may claim a refund of any excess amounts withheld by timely filing a claim for refund with the IRS.

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<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	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

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

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, 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 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. 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. 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. Go to 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 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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

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*, 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. 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.

In order to tender, a Holder should send or deliver a properly completed and signed Letter of Transmittal, certificates for Notes and any other required documents to the Tender Agent at its address set forth below or tender pursuant to ATOP.

The Tender Agent and the Information Agent for the Offers is:

Global Bondholder Services Corporation

Banks and brokers call collect: +1 (212) 430-3774
All others, please call toll free: +1 (866) 807-2200

By email: contact@gbsc-usa.com

By Hand, Overnight Delivery or Mail (Registered or Certified Mail Recommended):
65 Broadway - Suite 404
New York, New York 10006
Attention: Corporate Actions

By Facsimile Transmission: (for Eligible Institutions only):
+1 (212) 430-3775
Attention: Corporate Actions Confirmations
United States of America
Toll free calls: +1 (866) 807-2200
All other calls: +1 (212) 430-3774

Any questions or requests for assistance related to the Offers or for additional copies of the Offer to Purchase, this Letter of Transmittal or related documents may be directed to the Information Agent at its contact information and address set forth above.

A Holder may also contact the Lead Dealer Managers at their respective telephone numbers set forth below or such Holder's broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offers. Beneficial owners should contact their broker, dealer, commercial bank, trust company or other nominee for assistance concerning an Offer.

Lead Dealer Managers

BofA Securities, Inc.
620 South Tryon Street, 20th Floor
Charlotte, North Carolina 28255
Attention: Liability Management
Collect: +1 (980) 387-3907
Email: debt_advisory@bofa.com

Goldman Sachs & Co. LLC
200 West Street
New York, New York 10282
Attention: Liability Management Group
U.S. Toll free: +1 (800) 828-3182
Collect: +1 (212) 357-1452
Email: GS-LM-NYC@gs.com

Co-Dealer Managers

Morgan Stanley

RBC Capital Markets

Scotiabank