

**LETTER OF TRANSMITTAL  
of  
CHESAPEAKE ENERGY CORPORATION**

**Pursuant to the Offer to Purchase  
Dated April 4, 2011**

**2.75% Contingent Convertible Senior Notes due 2035  
2.50% Contingent Convertible Senior Notes due 2037  
2.25% Contingent Convertible Senior Notes due 2038  
(collectively, the "*Convertible Notes*")**

<p>Each Offer (as defined below) will expire at 11:59 P.M., New York City time, on April 29, 2011, unless extended (such date and time, as the same may be extended with respect to one or more Series of Convertible Notes, the "<i>Expiration Date</i>").</p>
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*The Depository for the Offers is:*  
**Global Bondholder Services Corporation**

**DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH ON THE BACK COVER OF THIS LETTER OF TRANSMITTAL, OR TRANSMISSIONS OF INSTRUCTIONS VIA A FACSIMILE NUMBER OTHER THAN AS SET FORTH ON THE BACK COVER OF THIS LETTER OF TRANSMITTAL, WILL NOT CONSTITUTE A VALID DELIVERY TO THE DEPOSITARY.**

**THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED.**

All capitalized terms used herein and not defined shall have the meanings ascribed to them in the Offer to Purchase dated April 4, 2011 (as the same may be amended or supplemented from time to time, the "*Offer to Purchase*").

**Questions and requests for assistance relating to the procedures for tendering Convertible Notes and requests for additional copies of the Offer to Purchase and this Letter of Transmittal may be directed to the Information Agent at the address and telephone numbers on the back cover of this Letter of Transmittal.**

This Letter of Transmittal and the instructions hereto (the "*Letter of Transmittal*") and the Offer to Purchase (together with this Letter of Transmittal, as amended from time to time, the "*Offer Documents*") of Chesapeake Energy Corporation (the "*Company*") constitute the Company's offers (each, an "*Offer*" and collectively, the "*Offers*") to purchase for cash the Convertible Notes, in the amounts, for the consideration and subject to the terms and conditions set forth in the Offer to Purchase, from registered holders of the Convertible Notes (each, a "*Holder*" and collectively, the "*Holders*").

**This Letter of Transmittal is to be used by Holders of the Convertible Notes if certificates representing Convertible Notes are to be physically delivered to the Depository, in which case such certificates must be delivered together with this Letter of Transmittal by Holders of Convertible Notes. This Letter of Transmittal is also being supplied only for informational purposes to persons who hold Convertible Notes in book-entry form through the facilities of the Depository Trust Company ("*DTC*"). Tender of Convertible Notes held through DTC must be made pursuant to the procedures described under "Procedures for Tendering Convertible Notes—Convertible Notes Held Through DTC" in the Offer to Purchase.**

Holders of Convertible Notes who are tendering by book-entry transfer to the Depository's account at DTC must tender Convertible Notes through the DTC Automated Tender Offer Program ("*ATOP*"). DTC Participants that are accepting an Offer must transmit their acceptance to DTC, which will verify the acceptance and execute a book-entry delivery to the Depository's account at DTC. DTC will then send an Agent's Message to the Depository for its acceptance. Delivery of the Agent's Message by DTC means that DTC has received an express acknowledgment from each DTC Participant tendering through ATOP that such DTC Participant has received a Letter of Transmittal and agrees to be bound by the terms of the Letter of Transmittal and that the Company may enforce such agreement against such DTC Participant.

**In the event that any of the Offers is terminated, withdrawn or otherwise not consummated, the purchase price applicable to such Series of Convertible Notes (as set forth in the Offer to Purchase, the "*Purchase Price*") will not be paid or become payable to Holders who have tendered their Convertible Notes in connection with such Offer. In any such event, any tendered Convertible Notes will be promptly returned to the tendering Holders or be credited to such Holders' accounts.**

In addition to the Purchase Price, as applicable, Holders whose Convertible Notes are accepted for purchase in the Offers will receive accrued and unpaid interest on the principal amount of the accepted Convertible Notes from the last interest payment date applicable to the Convertible Notes of such Series to, but not including, the applicable Settlement Date.

Each Offer is made upon the terms and subject to the conditions set forth in the Offer to Purchase and herein. Holders should carefully review the information set forth therein and herein.

**NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS OTHER THAN THOSE CONTAINED IN THE OFFER TO PURCHASE AND RELATED DOCUMENTS AND, IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED. THE DELIVERY OF THIS LETTER OF TRANSMITTAL SHALL NOT, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT THE INFORMATION CONTAINED OR INCORPORATED BY REFERENCE HEREIN OR IN THE OFFER TO PURCHASE IS CURRENT AS OF ANY TIME SUBSEQUENT TO THE DATE OF SUCH INFORMATION.**

**THE OFFERS HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION (THE "*SEC*"), NOR HAS THE SEC PASSED UPON THE FAIRNESS OR MERITS OF THE OFFERS OR UPON THE ACCURACY OF THE INFORMATION CONTAINED IN THIS LETTER OF TRANSMITTAL OR THE OFFER TO PURCHASE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.**

**THIS LETTER OF TRANSMITTAL DOES NOT CONSTITUTE AN OFFER TO PURCHASE CONVERTIBLE NOTES IN ANY JURISDICTION IN WHICH, OR TO OR FROM ANY PERSON TO OR FROM WHOM, IT IS UNLAWFUL TO MAKE SUCH OFFER UNDER APPLICABLE SECURITIES OR "BLUE SKY" LAWS.**

**THIS LETTER OF TRANSMITTAL AND THE OFFER TO PURCHASE CONTAIN IMPORTANT INFORMATION WHICH SHOULD BE READ IN ITS ENTIRETY BEFORE ANY DECISION IS MADE WITH RESPECT TO THE OFFERS.**

## TENDER OF NOTES

List below the Convertible 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. Tenders of Convertible Notes will be accepted only in principal amounts equal to \$1,000 or integral multiples thereof. This form need not be completed by Holders tendering Convertible Notes by ATOP.

<b>DESCRIPTION OF SECURITIES TENDERED</b>				
<b>Name(s) and Address(es) of Holder(s) (Please fill in, if blank)</b>	<b>Series of Notes</b>	<b>Certificate Number(s)</b>	<b>Aggregate Principal Amount Represented</b>	<b>Principal Amount Tendered</b>
		<b>Total Principal Amounts of Notes</b>		

The names and addresses of the Holders should be printed above exactly as they appear on the certificates representing the Convertible Notes tendered hereby. The Convertible Notes and the principal amount of the Convertible Notes that the undersigned Holder wishes to tender should be indicated in the appropriate boxes.

If you do not wish to tender your Convertible Notes, you do not need to return this Letter of Transmittal or take any other action.

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

Ladies and Gentlemen:

Upon the terms and subject to the conditions of each Offer set forth in the Offer to Purchase, the undersigned hereby tenders the principal amount of the applicable series of Convertible Notes indicated above to Chesapeake Energy Corporation, an Oklahoma corporation, upon the terms and subject to the conditions set forth in the Offer to Purchase dated April 4, 2011 (the "*Offer to Purchase*"), receipt of which is hereby acknowledged, and in this Letter of Transmittal, which together constitute the Company's Offers to purchase for cash a portion of its (i) 2.75% Contingent Convertible Senior Notes due 2035, (ii) 2.50% Contingent Convertible Senior Notes due 2037 and (iii) 2.25% Contingent Convertible Senior Notes due 2038 (the "*Convertible Notes*" and each, a "*Series*" of Convertible Notes) in the amounts, for the consideration per \$1,000 in principal amount and subject to the terms and conditions set forth in the Offer to Purchase, from Holders of the Convertible Notes. All capitalized terms used herein and not defined shall have the meanings ascribed to them in the Offer to Purchase.

A tender of Convertible Notes pursuant to any of the procedures described in the Offer to Purchase under the caption "Procedures for Tendering Convertible Notes" will constitute a Holder's deemed acceptance of the terms and conditions of the Offers. In addition, by instructing an intermediary or nominee to tender their Convertible Notes in the Offers, Holders and any DTC participant submitting tender instructions on such Holder's behalf are deemed to agree to, acknowledge, represent, warrant and undertake to the Company and the Dealer Managers the following at the time of tendering their Convertible Notes, on the Expiration Date and on the Settlement Date (if the Holder of such Convertible Notes or the DTC participant is unable to give these representations, warranties and covenants, such Holder or DTC participant should contact the Dealer Managers immediately) that:

- such Holder has received a copy of the Offer to Purchase and this Letter of Transmittal and agrees to be bound by all the terms and conditions of the applicable Offer;
- such Holder has full power and authority to tender, sell, assign and transfer the tendered Convertible Notes;
- such Holder has assigned and transferred its Convertible Notes to the Depository and Information Agent and irrevocably constitutes and appoints the Depository as such Holder's true and lawful agent and attorney-in-fact to cause the Convertible Notes to be tendered in the applicable Offer, that power of attorney being deemed irrevocable and coupled with an interest;
- such Holder's Convertible Notes are being tendered, and will, when accepted by the Depository, be free and clear of all liens, restrictions, charges, claims, equitable interests and encumbrances, and not subject to any adverse claim or right, other than the claims of a Holder under the express terms of the applicable Offer;
- such Holder waives any and all rights with respect to such Convertible Notes (including, without limitation, any existing or past defaults and their consequences in respect of such Convertible Notes and the applicable indenture under which the Convertible Notes were issued);
- such Holder releases and discharges the Company from any and all claims such Holder may have arising out of, or related to, such Convertible Notes, including, without limitation, any claims that such Holder is entitled to receive additional principal or interest payments with respect to such Convertible Notes, to participate in any redemption or defeasance of such Convertible Notes or be entitled to any of the benefits under the applicable indenture under which such Convertible Notes were issued;

- all authority conferred or agreed to be conferred pursuant to such Holder's acknowledgements, agreements, representations, warranties and undertakings, and all of such Holder's obligations shall be binding upon such Holder's successors, assigns, heirs, executors, trustees in bankruptcy and legal representatives, and shall not be affected by, and shall survive, such Holder's death or incapacity;
- such Holder is not a person to whom it is unlawful to make an invitation pursuant to the Offers under applicable securities laws and such Holder has complied with all laws and regulations applicable to such Holder for the purposes of participation in the Offers;
- such Holder 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 such Holder in each respect in connection with any offer or acceptance in any jurisdiction and such Holder has not taken or omitted to take any action in breach of the terms of the Offers or which will or may result in the Company, the Dealer Managers, the Depository or any other person acting in breach of the legal or regulatory requirements of any such jurisdiction in connection with the Offers;
- such Holder will, upon our request or the request of the Depository execute and deliver any additional documents necessary or desirable to complete the tender, sale, assignment and transfer of the Convertible Notes; and
- such Holder has made its own decision with regard to tendering Convertible Notes in the Offer based on any legal, tax or financial advice it has deemed necessary to seek and has not received any recommendation or information with respect to the Offer, except as expressly set out in the Offer to Purchase and the related documents, from the Company or the Dealer Managers.

Convertible Notes tendered in the Offers may be withdrawn at any time at or prior to the Expiration Date. In addition, after an Offer expires, if we have not accepted for purchase the Convertible Notes you have tendered, you may withdraw your Convertible Notes at any time after 11:59 P.M., New York City time, on the 40th business day after the commencement of the Offers. In the event of a termination of an Offer, Convertible Notes tendered pursuant to such terminated Offer will be returned to the tendering Holder promptly. If the Company makes a material change in the terms of an Offer or the information concerning an Offer, the Company will disseminate additional material in respect of such Offer and will extend such Offer, in each case to the extent required by law.

No authority herein conferred or agreed to be conferred shall be affected by, and all such authority shall survive, the death or incapacity of the undersigned. All obligations of the undersigned hereunder shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

With respect to each Offer, the undersigned understands that tenders of the Convertible Notes pursuant to any of the procedures described under the caption "Procedures for Tendering Convertible Notes" in the Offer to Purchase and in the instructions hereto will constitute a binding agreement between the undersigned and the Company upon the terms and subject to the conditions set forth in such Offer. The undersigned recognizes that the Company's obligation to accept for purchase, and to pay for, Convertible Notes that are validly tendered and not validly withdrawn is limited to the Series Maximum of each Series of Convertible Notes set forth on the front cover of the Offer to Purchase.

For the purposes of each Offer, the undersigned understands that the Company will be deemed to have accepted for purchase validly tendered Convertible Notes of the applicable Series (or defectively tendered Convertible Notes of the applicable Series with respect to which the Company has waived such defect or defects) only if, as and when the Company gives oral or written notice

thereof to the Depository. Payment for Convertible Notes of the applicable Series accepted for purchase pursuant to an Offer will be made by deposit of the Purchase Price applicable to Convertible Notes of such Series and accrued and unpaid interest on the principal amount of the accepted Convertible Notes from the last interest payment date applicable to the Convertible Notes of such Series to, but not including, the applicable Settlement Date (the "*Accrued Interest*") with the Depository. The Depository will act as agent for the tendering Holders for the purpose of receiving payment from the Company and transmitting payment to the tendering Holders.

In the event of a termination of any of the Offers, the respective tendered Convertible Notes will promptly be returned to the Holder or credited to such Holder's account through DTC and such Holder's DTC participant, unless otherwise indicated under "Special Delivery Instructions." In the event Convertible Notes tendered by a Holder are not purchased due to proration, they will be promptly returned to such Holder or credited to such Holder's account, unless otherwise indicated under "Special Delivery Instructions."

The undersigned understands that the delivery and surrender of the Convertible Notes is not effective, and the risk of loss of the Convertible Notes does not pass to the Depository, until receipt by the Depository of this Letter of Transmittal, or a facsimile hereof, properly completed and duly executed, together with all accompanying evidences of authority and any other required documents in a form satisfactory to the Company.

The undersigned hereby recognizes and acknowledges that (i) all questions as to the validity, form, eligibility (including time of receipt) and acceptance for purchase of Convertible Notes will be resolved by the Company, whose determination will be final and binding, (ii) the Company reserves the right to reject any or all tenders that are not in proper form or the acceptance, withdrawal or revocation of which may, in the opinion of counsel for the Company, be unlawful, (iii) the Company reserves the right to waive any condition to an Offer and any irregularities or conditions of tender as to particular Convertible Notes of a given Series, (iv) the Company's interpretation of the terms and conditions of an Offer (including the instructions in this Letter of Transmittal and the Offer to Purchase) will be final and binding, (v) unless waived, any irregularities in connection with tenders must be cured within such time as the Company shall determine, (vi) the Company and the Depository shall not be under any duty to give notification of defects in such tenders and shall not incur liabilities for failure to give such notification, (vii) tenders of Convertible Notes will not be deemed to have been made until such irregularities have been cured or waived, (viii) any Convertible Notes received by the Depository that are not validly tendered and as to which the irregularities have not been cured or waived will be returned by the Depository to the tendering Holder, unless otherwise provided in this Letter of Transmittal, as soon as practicable following the applicable Expiration Date and (ix) the consummation of each Offer is conditioned upon certain events as described under the caption "Conditions to the Offers" in the Offer to Purchase.

Unless otherwise indicated herein under "Special Issuance Instructions," the undersigned hereby requests that any Convertible Notes representing principal amounts not tendered be issued in the name(s) of the undersigned, and checks constituting payments for Convertible Notes purchased in connection with an Offer be issued to the order of the undersigned. Similarly, unless otherwise indicated herein under "Special Delivery Instructions," the undersigned hereby requests that any Convertible Notes representing principal amounts not tendered and accepted for purchase and checks constituting payments for Convertible Notes to be purchased in connection with an Offer be delivered to the undersigned at the address(es) shown herein. In the event that the "Special Issuance Instructions" box or the "Special Delivery Instructions" box, or both, are completed, the undersigned hereby requests that any Convertible Notes representing principal amounts not tendered be issued in the name(s) of, certificates for such Convertible Notes be delivered to, and checks constituting payments for Convertible Notes purchased in connection with an Offer be issued in the name(s) of, and be delivered to, the person(s) at the address(es) so indicated, as applicable.

**SPECIAL ISSUANCE INSTRUCTIONS**  
**(See Instructions 4, 6, and 7)**

To be completed ONLY if the certificate(s) for the Convertible Notes not tendered or accepted for purchase, and/or the check for the Purchase Price and Accrued Interest of the Convertible Notes purchased, are to be issued in the name of someone other than the undersigned.

Issue check and Certificate(s) to:

Name: \_\_\_\_\_  
**(Please Type or Print)**

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

\_\_\_\_\_  
**(Employer Identification or Social Security Number)**  
**(See Substitute Form W-9 Included Herewith)**

**SPECIAL DELIVERY INSTRUCTIONS**  
**(See Instructions 4, 6 and 7)**

To be completed ONLY if the certificate(s) for Convertible Notes not tendered or not accepted for purchase and/or the check for the Purchase Price and Accrued Interest of Convertible Notes purchased, are to be sent to someone other than the undersigned.

Mail check and Certificate(s) to:

Name: \_\_\_\_\_  
**(Please Type or Print)**

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

\_\_\_\_\_  
**(Employer Identification or Social Security Number)**  
**(See Substitute Form W-9 Included Herewith)**

**IMPORTANT  
HOLDER(S) SIGN HERE  
(SEE INSTRUCTIONS 1 AND 3)  
(PLEASE ALSO COMPLETE SUBSTITUTE FORM W-9 CONTAINED HEREIN)**

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

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

Signature(s) of Holder(s):

Dated: \_\_\_\_\_

(Must be signed by registered Holder(s) exactly as name(s) appear(s) on certificate(s) or by person(s) authorized to become registered Holder(s) by certificate(s) and documents transmitted with this Letter of Transmittal. If signature is by trustee(s), executor(s), administrator(s), guardian(s), attorney(s) in-fact, officers, corporations or other person(s) acting in a fiduciary or representative capacity, please provide the following information and see Instruction 3.)

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

(Please Print)

Capacity (Full Title): \_\_\_\_\_

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

(Include Zip Code)

(Daytime Telephone Number, including Area Code)

(Employer Identification or Social Security Number)  
(See Substitute Form W-9 Included Herewith)

**SIGNATURE GUARANTEE  
(IF REQUIRED – SEE INSTRUCTION 3)**

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

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

(Please Print)

Name of Firm: \_\_\_\_\_

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

(Place Seal here)

Telephone Number, including Area Code: \_\_\_\_\_

Dated: \_\_\_\_\_

**INSTRUCTIONS  
FORMING PART OF THE TERMS AND CONDITIONS OF THE OFFERS**

**1. Procedures for Tendering Convertible Notes.** To tender the Convertible Notes in an Offer, certificates representing such Convertible Notes, together with a properly completed and duly executed copy (or facsimile) of this Letter of Transmittal, and any other documents required by this Letter of Transmittal must be received by the Depository at the address set forth herein at or prior to the applicable Expiration Date. The method of delivery of this Letter of Transmittal, certificates for Convertible Notes and all other required documents to the Depository is at the election and risk of Holders. If such delivery is to be made by mail, it is suggested that Holders use properly insured registered mail, return receipt requested, and that the mailing be made sufficiently in advance of the applicable Expiration Date, to permit delivery to the Depository prior to such date. Except as otherwise provided below, the delivery will be deemed made when actually received or confirmed by the Depository. **THIS LETTER OF TRANSMITTAL, CONVERTIBLE NOTES AND ANY OTHER REQUIRED DOCUMENTS SHOULD BE SENT ONLY TO THE DEPOSITARY, AND NOT TO THE COMPANY, THE DEALER MANAGERS OR THE INFORMATION AGENT.**

This Letter of Transmittal is also being supplied only for informational purposes to persons who hold Convertible Notes in book-entry form through the facilities of DTC. Tender of Convertible Notes held through DTC must be made pursuant to the procedures described under the caption "Procedures for Tendering Convertible Notes—Convertible Notes Held Through DTC" in the Offer to Purchase.

Except as provided herein for the book-entry procedures, unless the Convertible Notes being tendered are deposited with the Depository prior to the applicable Expiration Date (accompanied by the appropriate, properly completed and duly executed Letter of Transmittal and any required signature guarantees and other documents required by this Letter of Transmittal, unless validly tendered through ATOP), the Company may, in its sole discretion, reject such tender. Payment for Convertible Notes will be made only against deposit of tendered Convertible Notes.

By executing this Letter of Transmittal (or a facsimile hereof) or tendering through ATOP, a tendering Holder waives any right to receive any notice of the acceptance for purchase of tendered Convertible Notes.

For a full description of the procedures for tendering Convertible Notes, see "Procedures for Tendering Convertible Notes" in the Offer to Purchase.

**2. Withdrawal Rights.** Convertible Notes tendered in the Offers may be withdrawn at any time at or prior to the Expiration Date. In addition, after an Offer expires, if we have not accepted for purchase the Convertible Notes you have tendered, you may withdraw your Convertible Notes at any time after 11:59 P.M., New York City time, on the 40th business day after the commencement of the Offers. For a full description of the procedures for withdrawing tendered Convertible Notes, see "Procedures for Tendering Convertible Notes—Withdrawal of Tenders" in the Offer to Purchase.

**3. Signatures on this Letter of Transmittal, Bond Powers and Endorsement; Guarantee of Signatures.** If this Letter of Transmittal is signed by the Holder(s) of the Convertible 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 EXECUTED BY A HOLDER OF CONVERTIBLE NOTES WHO IS NOT THE REGISTERED HOLDER, THEN THE REGISTERED HOLDER MUST SIGN A VALID POWER OF ATTORNEY, WITH THE SIGNATURE OF SUCH REGISTERED HOLDER GUARANTEED BY AN ELIGIBLE INSTITUTION.**

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

If this Letter of Transmittal is signed by the Holder, and the certificates for any principal amount of Convertible Notes not tendered and accepted for purchase are to be issued (or if a principal amount of Convertible Notes that is not tendered and accepted for purchase is to be reissued or returned) to the Holder, and checks constituting payments for Convertible Notes to be purchased are to be issued to the order of the Holder, then the Holder need not endorse any certificates for tendered Convertible Notes nor provide a separate bond power. In any other case (including if this Letter of Transmittal is not signed by the Holder), the Holder must either properly endorse the certificates for Convertible Notes tendered or transmit a separate properly completed bond power with this Letter of Transmittal (in either case, executed exactly as the name(s) of the registered Holder(s) appear(s) on such Convertible Notes), with the signature on the endorsement or bond power guaranteed by an Eligible Institution, unless such certificates or bond powers are executed by an Eligible Institution.

No signature guarantee is required if: (i) this Letter of Transmittal is signed by the registered Holder(s) of the Convertible Notes tendered herewith and the payments for the Convertible Notes to be purchased are to be made, or any Convertible Notes for principal amounts not tendered for purchase are to be issued, directly to such registered Holder(s) and neither the "Special Issuance Instructions" box nor the "Special Delivery Instructions" box of this Letter of Transmittal has been completed or (ii) such Convertible Notes are tendered for the account of an Eligible Institution. In all other cases, all signatures on Letters of Transmittal accompanying Convertible Notes must be guaranteed by an Eligible Institution.

If this Letter of Transmittal or any certificates representing Convertible Notes or bond powers are signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, such persons should so indicate when signing, and proper evidence satisfactory to the Company of their authority so to act must be submitted with this Letter of Transmittal.

**4. Special Issuance and Special Delivery Instructions.** Tendering Holders should indicate in the applicable box or boxes the name and address to which Convertible Notes for principal amounts not tendered or not accepted for purchase or checks constituting payments for Convertible Notes to be purchased in connection with an Offer are to be issued or sent, if different from the name and address of the Holder signing this Letter of Transmittal. In the case of issuance in a different name, the employer identification or social security number of the person named must also be indicated. If no instructions are given, Convertible Notes not tendered or not accepted for purchase will be returned to the Holder of the Convertible Notes tendered. The Company has no obligation pursuant to the "Special Payment Instructions" or "Special Delivery Instructions" box to transfer any Convertible Notes from the name of the registered Holder(s) thereof if the Company does not accept for purchase any of the principal amount of such Convertible Notes.

**5. Taxpayer Identification Number and Substitute Form W-9.** Each tendering U.S. Holder is required to provide the Depository with such U.S. Holder's correct taxpayer identification number ("TIN"), generally the U.S. Holder's social security or employer identification number, on the Substitute Form W-9 provided after the section titled "Important Tax Information" below or, alternatively, to establish another basis for exemption from backup withholding. A U.S. Holder must cross out item (2) in Part II of the Substitute Form W-9 if such U.S. Holder is subject to backup withholding. Failure to provide the information on the form may subject the tendering U.S. Holder to 28% federal income tax backup withholding on the payments made to the U.S. Holder with respect to Convertible Notes purchased pursuant to an Offer. If the tendering U.S. Holder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future, the tendering U.S. Holder should write "Applied For" in the space for the TIN in Part I of the Substitute Form W-9 (see the instructions to the Substitute Form W-9 attached hereto). In such case, if the Depository is not provided with a TIN by the time of payment, the Depository will withhold 28% from all such payments with respect to the Convertible Notes of the applicable series.

**6. Transfer Taxes.** Except as provided in the following sentence, the Company will pay all transfer taxes, if any, payable on the purchase and transfer of Convertible Notes purchased pursuant to an Offer. If payment is to be made to, or if Convertible Notes not tendered are to be registered in the name of, any person other than the undersigned, the amount of any transfer taxes (whether imposed on the undersigned on such other person) payable on account of the transfer to such other person will be deducted from such payment unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted to the Company.

**7. Determination of Validity; Irregularities.** All questions as to the validity, form, eligibility (including time of receipt) and acceptance for purchase of Convertible Notes pursuant to the procedures described in the Offer to Purchase and this Letter of Transmittal and the form and validity of all documents will be determined by the Company, in its discretion, which determination will be final and binding on all parties. The Company reserves the right to reject any or all tenders that are not in proper form or the acceptance of, or payment for which, may, in the opinion of counsel for the Company, be unlawful. The Company also reserves the right to waive any of the conditions of each Offer and any defect or irregularity in the tender of any particular Convertible Notes. The Company's interpretation of the terms and conditions of an Offer (including, without limitation, the instructions in this Letter of Transmittal) will be final and binding. No alternative, conditional or contingent tenders will be accepted. Unless waived, any irregularities in connection with tenders must be cured within such time as the Company shall determine. None of the Company, the Depository, the Information Agent, the Dealer Managers or any other person will be under any duty to give notification of any defects or irregularities in such tenders or will incur any liability to a Holder for failure to give such notification. Tenders of Convertible Notes will not be deemed to have been made until such irregularities have been cured or waived. Any Convertible Notes received by the Depository that are not properly tendered as to which the irregularities have not been cured or waived will be returned by the Depository to the tendering Holders, unless otherwise provided herein, as promptly as practical following the applicable Expiration Date.

**8. Mutilated, Lost, Stolen or Destroyed Certificates for Convertible Notes.** Any Holder of Convertible Notes whose certificates for Convertible Notes have been mutilated, lost, stolen or destroyed should contact the Depository for further instruction at the address or telephone number set forth on the back cover of this Letter of Transmittal.

**9. Requests For Assistance or Additional Copies.** Questions relating to the procedure for tendering Convertible Notes and requests for assistance or additional copies of the Offer to Purchase and this Letter of Transmittal may be directed to, and additional information about an

Offer may be obtained from, the Dealer Manager or the Information Agent, whose addresses and telephone numbers appear on the back cover of this Letter of Transmittal. Requests for additional copies of the Offer to Purchase and this Letter of Transmittal may be obtained from the Information Agent, whose address and telephone numbers appear on the back cover of this Letter of Transmittal.

**10. Non-U.S. Holders.** Each Non-U.S. Holder must submit the appropriate completed IRS Form W-8 (generally Form W-8BEN) to avoid backup withholding. The appropriate form may be obtained via the Internal Revenue Service website at [www.irs.gov](http://www.irs.gov) or by contacting the Depository at the address on the back cover of this Letter of Transmittal.

**IMPORTANT: THIS LETTER OF TRANSMITTAL (OR A FACSIMILE THEREOF) PROPERLY COMPLETED AND DULY EXECUTED (TOGETHER WITH ANY REQUIRED SIGNATURE GUARANTEES, CERTIFICATES OR CONFIRMATION OF BOOK-ENTRY TRANSFER AND ALL OTHER REQUIRED DOCUMENTS) MUST BE RECEIVED BY THE DEPOSITARY ON OR PRIOR TO THE APPLICABLE EXPIRATION DATE.**

#### **IMPORTANT TAX INFORMATION**

**TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF U.S. FEDERAL TAX ISSUES IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN BY US TO BE RELIED UPON, AND CANNOT BE RELIED UPON, BY HOLDERS FOR THE PURPOSE OF AVOIDING PENALTIES UNDER THE UNITED STATES INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE COMPANY'S PROMOTION OR MARKETING (WITHIN THE MEANING OF CIRCULAR 230) BY THE COMPANY OF THE MATTERS ADDRESSED HEREIN; AND (C) HOLDERS SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.**

Under United States federal income tax law, a tendering Holder may be subject to backup withholding tax at a rate of 28% with respect to payments by the Depository pursuant to an Offer unless such Holder: (i) is a corporation or other exempt recipient and, if required, establishes its exemption from backup withholding, (ii) provides its correct TIN and certifies that (A) the TIN provided is correct and (B) it is not currently subject to backup withholding; or (iii) certifies as to its Non-United States status. If such Holder is an individual, the TIN is his or her social security number. Completion of the Substitute Form W-9, in the case of a U.S. Holder, provided in this Letter of Transmittal, should be used for this purpose. Failure to provide such Holder's TIN on the Substitute Form W-9, if applicable, may subject the tendering Holder (or other payee) to a \$50.00 penalty imposed by the Internal Revenue Service and payments that are made to such tendering Holder pursuant to an Offer may be subject to backup withholding (see below). More serious penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment. If the tendering U.S. Holder (or other payee) has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future then the tendering U.S. Holder (or other payee) should write "Applied For" in the space for the TIN in Part I of the Substitute Form W-9 (see the instructions to the Substitute Form W-9 attached hereto). In such case, if the Depository is not provided with a TIN by the time of payment, the Depository will withhold 28% on all such payments received pursuant to an Offer. In order for a Non-U.S. Holder to qualify as an exempt recipient, that Non-U.S. Holder should submit the appropriate IRS Form W-8 signed under penalties of perjury, attesting to that Non-U.S. Holder's foreign status. Such forms can be obtained via the Internal Revenue Service

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website at [www.irs.gov](http://www.irs.gov) or by contacting the Depositary at the address on the back of this Letter of Transmittal. Tendering Holders are urged to consult their own tax advisers to determine whether they are exempt from these backup withholding and reporting requirements.

If backup withholding applies to a tendering Holder, the Depositary is required to withhold 28% of any payments made to such Holder pursuant to an Offer. Backup withholding is not an additional tax. Rather, provided that the required information is timely furnished to the IRS, the tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld or, if withholding results in an overpayment of taxes, a refund may be obtained by filing a tax return with the Internal Revenue Service. The Depositary cannot refund amounts withheld by reason of backup withholding.

Even if a Non-U.S. Holder has provided the required tax certification to avoid backup withholding, payments made to a tendering Non-U.S. Holder attributable to Accrued Interest on a Note may be subject to U.S. withholding at a rate of 30% unless it is determined that the Non-U.S. Holder is either (i) exempt from such withholding because the interest qualifies for exemption as "portfolio interest" or the interest is effectively connected with the conduct of a trade or business within the United States, or (ii) entitled to a reduced rate of withholding (or exemption) under an income tax treaty with the United States. A Non-U.S. Holder that is exempt from withholding under the portfolio interest rules or eligible for a reduced rate of withholding (or exemption) pursuant to an income tax treaty must certify that fact by completing and returning a properly executed IRS Form W-8BEN or other appropriate form, prior to the date payment is made. To obtain an exemption from withholding based on the grounds that the interest is effectively connected with a trade or business within the United States, the Non-U.S. Holder must complete and return a properly executed IRS Form W-8ECI prior to the date of payment.

Non-U.S. Holders should consult their own tax advisers regarding the availability of a refund of any U.S. withholding tax.

**Substitute Form  
W-9**

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type

Name (as shown on your income tax return)	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification (required):	
<input type="checkbox"/> Individual/sole proprietor <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) ▶ _____	<input type="checkbox"/> Exempt payee
<input type="checkbox"/> Other (see instructions) ▶ _____	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see the Part I Instructions.

**Note.** If the account is in more than one name, see the attached chart for guidelines on whose number to enter.

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

**Part II Certification**

Under penalties of perjury, I certify that:

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

**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 attached instructions.

**Sign Here**

Signature of  
U.S. person ▶

Date ▶

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 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 the instructions below.

## 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 Substitute 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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/ disregarded entity name" line.

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/ disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. 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 15.

<b>IF the payment is for</b>	<b>THEN the payment is exempt for . . .</b>
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

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

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

## 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 page 2), 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 the next page 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 Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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 and 5 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 the "Name" line must sign.

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

**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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).*

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** *You must give your correct*

*TIN, but you do not have to sign the certification.*

What Name and Number To Give the Requester	
For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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.

**\*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.

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## 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. 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.

**YOU SHOULD COMPLETE THE FOLLOWING CERTIFICATE IF YOU WROTE "APPLIED FOR" IN PART I OF SUBSTITUTE FORM W-9.**

**CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER**

I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate IRS Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that, notwithstanding the information I provided in the Substitute Form W-9 (and the fact that I have completed this Certificate of Awaiting Taxpayer Identification Number), 28% of all reportable payments made to me will be withheld until I provide a taxpayer identification number. If I fail to provide a taxpayer identification number within 60 days, such amounts will be paid over to the Internal Revenue Service.

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

Date: \_\_\_\_\_, 2011

**NOTE: FAILURE TO COMPLETE AND RETURN THE FORM W-9 MAY RESULT IN BACKUP WITHHOLDING OF 28% OF ANY PAYMENTS MADE TO YOU PURSUANT TO THE OFFER TO PURCHASE. PLEASE REVIEW "IMPORTANT TAX INFORMATION" ABOVE FOR ADDITIONAL DETAILS.**

Any questions or requests for assistance may be directed to the Dealer Managers or the Information Agent at the addresses and telephone numbers set forth below. Requests for additional copies of this Offer to Purchase and the Letter of Transmittal may be directed to the Information Agent. Requests for copies of the Incorporated Documents may also be directed to the Information Agent. Beneficial owners may also contact their broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offers.

*The Information Agent and Depositary for the Offers for the Convertible Notes is:*

**Global Bondholder Services Corporation**

*By Mail, Overnight Courier or by Hand:*

**Global Bondholder Services Corporation  
65 Broadway—Suite 404  
New York, New York 10006  
Attention: Corporate Actions**

By facsimile:  
(For Eligible Institutions only):  
(212) 430-3775

Banks and Brokers call: (212) 430-3774 (collect)  
All others call toll free: (866) 470-3800

*The Dealer Manager for the Offers are:*

Deutsche Bank Securities Inc.  
60 Wall Street  
New York, New York 10005  
Attn: Equity Capital Markets  
Syndicate Desk

Citigroup Global Markets Inc.  
390 Greenwich St., 1<sup>st</sup> Floor  
New York, New York 10013  
Attn: Liability Management  
Group

RBS Securities Inc.  
600 Washington Blvd.  
Stamford, Connecticut 06901  
Attn: Liability Management  
Group

*By Telephone:*  
(800) 503-4611 (toll free)  
(212) 250-5600 (collect)  
+44 (0) 20 7545 8011 (London)

*By Telephone:*  
(800) 558-3745 (toll free)  
(212) 723-6106 (collect)  
+44 (0) 20 7986 8969 (London)

*By Telephone:*  
(877) 297-9832 (toll free)  
(203) 897-6145 (collect)  
+44 (0) 20 7085 4634 (London)