



M E R C E R

MERCER INTERNATIONAL INC.

LETTER OF TRANSMITTAL AND CONSENT

To Tender and Consent with Respect to

9.25% Senior Notes due 2013

(CUSIP No. 588056AH4)

Issued by

Mercer International Inc.

Pursuant to the Offer to Purchase and Consent Solicitation Statement dated November 2, 2010

THE OFFER WILL EXPIRE AT 11:59 P.M., NEW YORK CITY TIME, ON DECEMBER 1, 2010 UNLESS EXTENDED OR EARLIER TERMINATED BY THE COMPANY IN ITS SOLE DISCRETION (SUCH TIME, AS THE SAME MAY BE EXTENDED, THE “EXPIRATION TIME”). HOLDERS OF THE NOTES MUST VALIDLY TENDER THEIR NOTES BEFORE THE EXPIRATION TIME TO BE ELIGIBLE TO RECEIVE THE APPLICABLE CONSIDERATION. TO BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION, WHICH INCLUDES THE CONSENT PAYMENT, HOLDERS OF NOTES MUST TENDER THEIR NOTES AND CONSENTS BEFORE 5:00 P.M., NEW YORK CITY TIME, ON NOVEMBER 16, 2010, UNLESS EXTENDED OR EARLIER TERMINATED BY THE COMPANY IN ITS SOLE DISCRETION (SUCH TIME, AS THE SAME MAY BE EXTENDED, THE “CONSENT DATE”). TENDERED NOTES MAY BE WITHDRAWN AND CONSENTS MAY BE REVOKED IN ACCORDANCE WITH THE TERMS OF THE OFFER (AS DEFINED HEREIN) PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON NOVEMBER 16, 2010, BUT NOT THEREAFTER OTHER THAN AS REQUIRED BY APPLICABLE LAW, UNLESS SUCH TIME IS EXTENDED BY THE COMPANY IN ITS SOLE DISCRETION (SUCH TIME, AS THE SAME MAY BE EXTENDED, THE “WITHDRAWAL DEADLINE”).

The Depository for the Offer and the Solicitation is:

Wells Fargo Bank, N.A.

By facsimile:

(For Eligible Institutions only):

(612) 667-6282

For Information:

(800) 344-5128

(Attn: Bondholder Communications)

By Registered or Certified Mail:

Wells Fargo Bank, N.A.

Corporate Trust Operations

P.O. Box 1517

Minneapolis, MN 55480-1517

By Overnight Courier or By Hand:

Wells Fargo Bank, N.A.

Corporate Trust Operations

N9303-121

6th & Marquette Avenue

Minneapolis, MN 55479

DELIVERY OF 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 METHOD OF DELIVERY OF THIS LETTER OF TRANSMITTAL, NOTES AND ALL OTHER REQUIRED DOCUMENTS TO THE DEPOSITARY, INCLUDING DELIVERY THROUGH THE DEPOSITARY TRUST COMPANY (“DTC”) AND ANY ACCEPTANCE OR AGENT’S MESSAGE DELIVERED THROUGH ATOP (AS DEFINED BELOW), IS AT THE ELECTION AND RISK OF HOLDERS.

Mercer International Inc., a Washington corporation (the “Company”), is offering to purchase for cash (the “Offer”) any and all of the 9.25% Senior Notes due 2013 listed above (the “Notes”) for the consideration described in, and upon the terms and subject to the conditions set forth in, the Offer to Purchase and Consent Solicitation Statement (as it may be amended or supplemented from time to time, the “Offer to Purchase”) and in this Letter of Transmittal and Consent (as it may be amended or supplemented from time to time, this “Letter of Transmittal,” and together with the Offer to Purchase, the “Offer Documents”).

Concurrently with the Offer, the Company is soliciting (the “Solicitation”) from the holders of Notes (the “Holders”) consents (the “Consents”) to certain proposed amendments (the “Proposed Amendments”) to the indenture under which the Notes were issued. The Notes were issued pursuant to an Indenture dated December, 2004, as amended by the First Supplemental Indenture dated February 14, 2005 among the Company and Wells Fargo Bank, National Association, as trustee, (the “Trustee”).

Holders should carefully review the information set forth in the Offer Documents. Capitalized terms used herein and not defined herein have the meanings given to them in the Offer to Purchase.

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

Holders that are tendering Notes and delivering Consents by book-entry transfer to the Depository’s account at DTC can execute the tender and deliver the Consent through ATOP, for which the transaction will be eligible. DTC participants that are tendering Notes and delivering Consents 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 will satisfy the terms of the Offer and the Solicitation as to execution and delivery of a Letter of Transmittal by the participant identified in the Agent’s Message.

The execution and delivery of this Letter of Transmittal by a Holder tendering Notes pursuant to the Offer will constitute the Consent of such Holder to the Proposed Amendments. Holders may not tender their Notes without delivering their Consents pursuant to the Solicitation with respect to such Notes and may not deliver Consents without tendering their Notes pursuant to the Offer.

Tenders may not be withdrawn and Consents may not be revoked at any time after the Withdrawal Deadline other than as required by applicable law.

The Offer or Solicitation for the Notes may be amended, extended or terminated, and any condition with respect thereto may be waived, by the Company, separately, and Notes validly tendered and not validly withdrawn may be separately accepted for payment at any time after the Consent Date.

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

The undersigned authorizes the Depositary to deliver this Letter of Transmittal to the Company as evidence of the undersigned's tender of Notes.

TENDER OF THE 9.25% SENIOR NOTES OF MERCER INTERNATIONAL INC.

- 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 DEPOSITARY WITH DTC AND COMPLETE THE FOLLOWING:

Name of Tendering Institution: _____

DTC Account Number: _____

Transaction Code Number: _____

Date Tendered: _____

TENDER OF NOTES AND DELIVERY OF CONSENTS

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. Tenders of Notes will be accepted only in principal amounts equal to \$1,000 or integral multiples thereof. No alternative, conditional or contingent tenders will be accepted.

Name(s) and Address(es) of Holder(s) or Name of DTC Participant and Participant's DTC Account Number in which the 9.25% Senior Notes of Mercer International Inc. are Held (please fill in, if blank)	Certificate Numbers*	Aggregate Principal Amount Represented**	Principal Amount Tendered and as to which Consents are Given**
Total Principal Amount of the 9.25% Senior Notes			
<p>* Need not be completed by Holders tendering by book-entry transfer or DTC's ATOP procedure for transfer (see below).</p> <p>** Unless otherwise indicated in the column labeled "Principal Amount Tendered and as to which Consents are Given" and subject to the terms and conditions set forth in the Offer to Purchase, a Holder will be deemed to have tendered and delivered Consents with respect to the entire aggregate principal amount represented by the Notes indicated in the column labeled "Aggregate Principal Amount Represented." See Instruction 7.</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 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.

The Offer and the Solicitation are not being made to, and tenders and Consents will not be accepted from or on behalf of, Holders in any jurisdiction in which the making or the acceptance of the Offer or the Solicitation would not be in compliance with the laws of such jurisdiction.

SETTLEMENT DATE

The "Settlement Date" in respect of any Notes that are validly tendered and not validly withdrawn at or prior to the Consent Date, and accepted by the Company for purchase in the Offer, will be after the Consent Date, but prior to the Expiration Time (the "Early Settlement Date"), and is expected to be on or about November 18, 2010. The "Settlement Date" in respect of any Notes that are validly tendered after the Consent Date but at or prior to the Expiration Time, and accepted by the Company for purchase in the Offer, will be promptly after the Expiration Time (the "Final Settlement Date") and is expected to be on or about December 2, 2010, one business day following the Expiration Time. No tenders of Notes submitted after the Expiration Time will be valid.

The Company, in its sole discretion, may extend the Expiration Time to a date and time later than 11:59 p.m., New York City time, December 1, 2010.

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

Ladies and Gentlemen:

The undersigned hereby tenders to **Mercer International Inc.**, a Washington corporation (“we” or the “Company”), issuer of the Notes, upon the terms and subject to the conditions set forth in the Offer to Purchase and Consent Solicitation Statement dated November 2, 2010 (as it may be amended or supplemented from time to time, the “Offer to Purchase”), receipt of which is hereby acknowledged, and this Letter of Transmittal, the principal amount of Notes indicated in the table above entitled “Tender of Notes and Delivery of Consents” under the column heading “Principal Amount Tendered and as to which Consents are Given” (or, if nothing is indicated therein, with respect to the entire aggregate principal amount represented by the Notes described in such table), and hereby Consents to the Proposed Amendments with respect to all Notes tendered hereby. The undersigned agrees to all of the terms and conditions of the Offer and the Solicitation related to the Notes being tendered and Consents being delivered hereby. The undersigned acknowledges and agrees that the tender of Notes and delivery of Consents made hereby may not be withdrawn and revoked except in accordance with the procedures set forth in the Offer to Purchase. The undersigned understands that (i) after the Withdrawal Deadline, no tenders may be withdrawn and no Consents may be revoked (provided that a supplemental indenture implementing the Proposed Amendments has been executed) except as required by applicable law and (ii) the Proposed Amendments with respect to the Notes will not become effective unless and until the Requisite Consents have been obtained with respect to the Notes. Capitalized terms used herein and not defined herein have the meanings given to them in the Offer to Purchase.

Subject to, and effective upon, the acceptance for payment of, and payment for, the principal amount of Notes tendered herewith in accordance with the terms and subject to the conditions of the Offer and Solicitation, the undersigned hereby (a) sells, assigns and transfers to, or upon the order of, the Company, all right, title and interest in and to all of the Notes tendered hereby and (b) waives any and all other rights with respect to such Notes. The undersigned hereby irrevocably constitutes and appoints the Depository the true and lawful agent and attorney-in-fact of the undersigned (with full knowledge that the Depository also acts as the agent of the Company) with respect to such Notes, with full powers of substitution and revocation (such power of attorney being deemed to be an irrevocable power coupled with an interest), to (i) present such Notes and all evidences of transfer and authenticity to, or transfer ownership of such Notes on the account books maintained by DTC to, or upon the order of, the Company, (ii) present such Notes for transfer of ownership on the books of the Company and (iii) receive all benefits and otherwise exercise all rights of beneficial ownership of such Notes, all in accordance with the terms and conditions of the Offer as described in the Offer to Purchase.

If the undersigned is not the registered Holder of the Notes listed in the box above under the caption “Tender of Notes and Delivery of Consents” under the column heading “Principal Amount Tendered and as to which Consents are Given,” or such registered Holder’s legal representative or attorney-in-fact (or, in the case of Notes held through DTC, the DTC participant for whose account such Notes are held), then the undersigned has obtained a properly completed irrevocable proxy that authorizes the undersigned (or the undersigned’s legal representative or attorney-in-fact) to tender such Notes and deliver Consents on behalf of the registered Holder thereof, and such proxy is being delivered with this Letter of Transmittal.

The undersigned acknowledges and agrees that a tender of Notes and delivery of Consents pursuant to any of the procedures described in the Offer to Purchase and in the instructions hereto and an acceptance of such Notes by the Company will constitute a binding agreement between the undersigned and the Company upon the terms and subject to the conditions of the Offer, which agreement will be governed by, and construed in accordance with, the laws of the State of New York.

The undersigned understands that tenders of Notes may be validly withdrawn and the concurrent Consents may be validly revoked, by written or facsimile notice of withdrawal received by the Depository at any time prior to the Withdrawal Deadline, but not thereafter (provided that a supplemental indenture implementing the Proposed Amendments has been executed), except as required by applicable law. A valid withdrawal of tendered Notes prior to the Withdrawal Deadline will constitute the concurrent valid revocation of such Holder’s related Consent and a valid revocation of Consents will constitute the concurrent valid withdrawal of such Holder’s related tendered Notes. In order for a Holder to validly revoke a Consent, such Holder must validly withdraw the related tendered Notes.

If the Requisite Consents with respect to the Proposed Amendments have not been received by the Consent Date, the Solicitation may be extended, from time to time, by the Company for fixed intervals of no less than one business day.

The undersigned hereby represents and warrants that (a) the undersigned has full power and authority to tender, sell, assign and transfer the Notes tendered hereby and give the Consents contained herein and (b) when such tendered Notes are accepted for payment and paid for by the Company pursuant to the Offer, the Company will acquire good title thereto, free and clear of all

liens, restrictions, charges and encumbrances and not subject to any adverse claim or right. The undersigned will, upon request, execute and deliver any additional documents deemed by the Depository or by the Company to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby, to perfect the undersigned's Consent to the Proposed Amendments or to complete the execution of the Second Supplemental Indenture.

The Company is not required to accept for purchase any Notes tendered after the Expiration Time. The Expiration Time may be extended, as described in the Offer to Purchase.

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 and any subsequent transferees of the Notes.

In consideration for the purchase of Notes pursuant to the Offer, the undersigned hereby waives, releases, forever discharges and agrees not to sue the Company or its former, current or future directors, officers, employees, agents, subsidiaries, affiliates, stockholders, predecessors, successors, assigns or other representatives as to any and all claims, demands, causes of action and liabilities of any kind and under any theory whatsoever, whether known or unknown (excluding any liability arising under U.S. federal securities laws in connection with the Offer or the Solicitation), by reason of any act, omission, transaction or occurrence, that the undersigned ever had, now has or hereafter may have against the Company or its former, current or future directors, officers, employees, agents, subsidiaries, affiliates, stockholders, predecessors, successors, assigns or other representatives as a result of or in any manner related to the undersigned's purchase, ownership or disposition of the Notes pursuant to the Offer or any decline in the value thereof. Without limiting the generality or effect of the foregoing, upon the purchase of Notes pursuant to the Offer, the Company shall obtain all rights relating to the undersigned's ownership of Notes (including, without limitation, the right to all interest payable on the Notes) and any and all claims relating thereto.

Unless otherwise indicated herein under "Special 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 undersigned's account at DTC). Unless otherwise indicated herein under "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 "Special 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. The undersigned recognizes that the Company has no obligation pursuant to the "Special Delivery Instructions" box to transfer any Notes from the names of the registered Holder(s) thereof if the Company does not accept for purchase any of the principal amount of such Notes so tendered or if provision for payment of any applicable transfer tax is not made. In the event that the "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, and be delivered to, the person(s) at the address(es) therein indicated, subject to provision for payment of any applicable transfer taxes being made.

**SPECIAL DELIVERY
INSTRUCTIONS**
(See Instructions 1, 2 and 3)

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 table entitled "Tender of Notes and Delivery of Consents" in this Letter of Transmittal.

Deliver: Notes Checks (check as applicable)

Name: _____
(Please Print)

Address: _____

(Include Zip Code)

(Social security or other taxpayer identification number) (See IRS Form W-9 herein or appropriate IRS Form W-8, as applicable)

Check here to direct a credit of Notes not tendered or not accepted for payment to be delivered by book-entry transfer to an account at DTC.

(DTC Account Number)

Name of Account Party: _____

**SPECIAL PAYMENT
INSTRUCTIONS**
(See Instructions 1, 2 and 3)

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 table entitled "Tender of Notes and Delivery of Consents" in this Letter of Transmittal.

Issue: Notes Checks (check as applicable)

Name: _____
(Please Print)

Address: _____

(Include Zip Code)

(Social security or other taxpayer identification number) (See IRS Form W-9 herein or appropriate IRS Form W-8, as applicable)

PLEASE COMPLETE AND SIGN BELOW

(This page is to be completed and signed by all tendering and consenting Holders except Holders executing the tender through DTC's ATOP)

By completing, executing and delivering this Letter of Transmittal, the undersigned hereby tenders the principal amount of Notes listed in the table above labeled "Tender of Notes and Delivery of Consents" under the column heading "Principal Amount Tendered and as to which Consents are Given" (or, if nothing is indicated therein, with respect to the entire aggregate principal amount represented by the Notes described in such table), and hereby Consents to the Proposed Amendments with respect to such principal amount of Notes.

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 signature is by trustees, executors, administrators, guardians, attorneys-in-fact, 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
APPROPRIATE IRS FORM W-8, AS APPLICABLE)**

**Medallion Signature Guarantee
(Only If Required — See Instructions 1 and 2)**

Authorized Signature of Guarantor: _____

Name of Firm: _____

Address: _____

Area Code and Telephone Number: _____
[Place Seal Here]

Instructions for Holders forming part of the Terms and Conditions of the Offer and the Solicitation

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 and Consents given 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 and Consents given 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 Note or instrument of transfer is signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and proper evidence satisfactory to the Company 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 and Consents given 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 Holder(s), in which case signatures on such Notes or instruments of transfer must be guaranteed by a Medallion Signature Guarantor, unless the signature is that of an Eligible Institution (as defined below).

Unless this Letter of Transmittal is signed by the registered Holder(s) of the Notes tendered and Consents given 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 be accompanied by a duly completed proxy entitling the signer to tender such Notes and deliver Consents on behalf of such registered Holder(s) (or such participant), 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 (as defined below).

2. *Signature Guarantees.* Signatures on this Letter of Transmittal must be guaranteed by a firm that is a participant in the Security Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program or the Stock Exchange Medallion Program (generally a member of a registered national securities exchange, a member of the Financial Industry Regulatory Authority, or a commercial bank or trust company having an office in the United States) (an "Eligible Institution"), unless (a) the Letter of Transmittal is signed by the registered Holder of the Notes tendered therewith (or by a participant in DTC whose name appears on a security position listing as the owner of such Notes) and payment of the Total Consideration or Tender Offer Consideration, as applicable, is to be made, or if any Notes for principal amounts not tendered or not accepted for purchase are to be issued, directly to such Holder (or, if tendered by a participant in DTC, any Notes for principal amounts not tendered or not accepted for purchase are to be credited to such participant's account at DTC) and neither the "Special Payment Instructions" box nor the "Special Delivery Instructions" box on the Letter of Transmittal has been completed, or (b) such Notes are tendered for the account of an Eligible Institution.

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

4. *Backup Withholding.* **The summary of U.S. federal income tax issues contained in this Letter of Transmittal is limited to the U.S. federal income tax issues addressed herein. Additional issues may exist that are not addressed in this summary and that could affect the U.S. federal income tax treatment of the matters addressed herein.**

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, HOLDERS ARE HEREBY NOTIFIED THAT: (I) ANY DISCUSSION OF UNITED STATES FEDERAL INCOME TAX ISSUES IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE

RELIED UPON, BY A HOLDER FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON A HOLDER UNDER THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE “CODE”); (II) SUCH DISCUSSION IS INCLUDED HEREIN IN SUPPORT OF THE PROMOTION OR MARKETING (WITHIN THE MEANING OF CIRCULAR 230) OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (III) A HOLDER SHOULD SEEK ADVICE BASED ON THE HOLDER’S PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

A U.S. Holder (as defined in the section of the Offer to Purchase entitled “Certain U.S. Federal Income Tax Considerations”) whose Notes are tendered and accepted for payment may be subject to information reporting and backup withholding at the current rate of 28% (and scheduled to increase to 31% as of January 1, 2011) with respect to the Total Consideration or Tender Offer Consideration, as the case may be, unless such U.S. Holder (i) is an “exempt recipient” and, when required, establishes this exemption or (ii) in the case of backup withholding, provides the U.S. Holder’s correct taxpayer identification number (which, in the case of an individual, is his or her social security number), certifies that the U.S. Holder is not currently subject to backup withholding and otherwise complies with applicable requirements of the backup withholding rules. A U.S. Holder can satisfy these requirements by completing the enclosed Internal Revenue Service (“IRS”) Form W-9 and submitting it to the Depository. A U.S. Holder who does not provide the Depository with the U.S. Holder’s correct taxpayer identification number may be subject to penalties imposed by the IRS. Backup withholding is not an additional tax; any amount so withheld may be credited against the U.S. Holder’s federal income tax liability, if the required information is timely furnished to the IRS. A Non-U.S. Holder (as defined in the section of the Offer to Purchase entitled “Certain U.S. Federal Income Tax Considerations”), including a disregarded domestic entity that has a non-U.S. owner, should not complete the IRS Form W-9, but will instead be required to complete and submit to the Depository an IRS Form W-8BEN, Form W-8ECI, Form W-8EXP or Form W-8IMY, as appropriate, to establish its non-U.S. status and exemption from backup withholding. These forms may be obtained from the Depository or the IRS at its website: www.irs.gov.

5. *IRS Forms W-8 and W-9.* Each tendering U.S. Holder (or other payee that is a U.S. person) is required (i) to provide the Depository with a correct taxpayer identification number (“TIN”), generally the payee’s social security or federal employer identification number, and certain other information, on the attached IRS Form W-9, and to certify that the payee’s TIN is correct, the payee is not subject to backup withholding and the payee is a U.S. person or (ii) to otherwise establish a basis for exemption from backup withholding. Failure to provide the correct TIN on the IRS Form W-9 may subject the payee to a \$50 penalty imposed by the IRS and federal income tax backup withholding at the current rate of 28% (and scheduled to increase to 31% as of January 1, 2011) on the Total Consideration or Tender Offer Consideration, as the case may be. If a nonexempt U.S. Holder has not been issued a TIN, such person should consult the instructions to IRS Form W-9. In the event that such U.S. Holder fails to provide a TIN to the Depository by the time of payment, the Depository must backup withhold at the current rate of 28% (and scheduled to increase to 31% as of January 1, 2011) of the payments made to such Holder. To the extent that the Company or the Depository is required to make payments in respect of withholding taxes not withheld, the U.S. Holder shall repay the Company or the Depository the amount paid in relation to the withholding obligation.

Each tendering Non-U.S. Holder (or other payee that is not a U.S. person) is required to provide the Depository with a properly completed IRS Form W-8BEN certifying its non-U.S. status or otherwise establish an exemption from backup withholding. Even if a Non-U.S. Holder has provided the required certification to avoid backup withholding, the payment of any accrued but unpaid interest on a Note to a Non-U.S. Holder will be subject to U.S. withholding tax at a 30% rate unless the Depository determines that (i) such Non-U.S. Holder does not own, actually or constructively, 10% or more of the Company’s voting stock, and is not a “controlled foreign corporation” with respect to which the Company is a “related person,” (ii) such interest is effectively connected with the conduct by such Non-U.S. Holder of a trade or business in the United States, or (iii) an applicable U.S. income tax treaty provides for the reduction or elimination of such withholding tax. A Non-U.S. Holder must certify, under penalties of perjury, that it is not a U.S. person on a properly executed IRS Form W-8BEN or W-8ECI, as applicable, and provide such form to the Depository before any payment of accrued but unpaid interest, to be eligible for an exemption from, or reduced rate of, U.S. withholding tax. These forms may be obtained from the Depository or the IRS at its website: www.irs.gov.

6. *Requests for Assistance or Additional Copies.* If a Holder of Notes has questions about the Offer or procedures for accepting the Offer, the Holder should call the Dealer Manager and Solicitation Agent or the Information Agent at their telephone numbers set forth on the last page of this Letter of Transmittal. If a Holder would like additional copies of the Offer to Purchase or this Letter of Transmittal, the Holder should call the Information Agent at its telephone numbers set forth on the last page of this Letter of Transmittal.

7. *Partial Tenders.* Tenders of Notes will be accepted only in integral multiples of \$1,000. If less than the entire principal amount of any Note is tendered, the tendering Holders should fill in the principal amount tendered in the fourth column of the table entitled “Tender of Notes and Delivery of Consents” above. The entire principal amount of Notes delivered to the Depository will be deemed to have been tendered and Consents given with respect thereto unless otherwise indicated. If the entire principal amount of all Notes is not tendered, then substitute Notes for the principal amount of Notes not tendered and purchased pursuant to the Offer will be sent to the Holder at his or her registered address or otherwise to the Holder’s account, unless a different address or account is provided in the appropriate box on this Letter of Transmittal, promptly after the delivered Notes are accepted for partial tender.

8. *Irregularities.* All determinations as to the validity, form, eligibility (including time of receipt) and acceptance of any tendered Notes or Consents given pursuant to any of the procedures described above will be made by the Company in its sole discretion (whose determination shall be final and binding). The Company expressly reserves the absolute right, in its sole discretion, subject to applicable law, to reject any or all tenders of any Notes and delivery of any Consents, determined by it not to be in proper form or if the acceptance for payment of, or payment for, such Notes may, in the opinion of counsel to the Company, be unlawful. The Company also reserves the absolute right, in its sole discretion, subject to applicable law, to waive or amend any of the conditions of the Offer and/or the Solicitation or to waive any defect or irregularity in any tender or delivery of Consents with respect to Notes of any particular Holder, whether or not similar defects or irregularities are waived in the case of other Holders. The Company’s interpretation of the terms and conditions of the Offer and the Solicitation (including this Letter of Transmittal and the instructions hereto) will be final and binding. None of the Company, the Depository, the Information Agent, the Dealer Manager and Solicitation Agent, the Trustee, Registrar and Paying Agent or any other person will be under any duty to give notification of any defects or irregularities in tenders or will incur any liability for failure to give any such notification.

9. *Special Payment and Special Delivery Instructions.* Tendering Holders should indicate in the applicable box or boxes the name and address to which Notes for principal amounts not tendered or not accepted for purchase or checks for payment of the Total Consideration or the Tender Offer Consideration, as the case may be, and unpaid accrued interest are to be sent or issued, if different from the name and address of the Holder signing this Letter of Transmittal. In the case of payment to a different name, the taxpayer identification number of the person named must also be indicated. If no instructions are given, Notes not tendered or not accepted for purchase will be returned, and checks for payment of the Total Consideration or the Tender Offer Consideration, as the case may be, and unpaid accrued interest will be sent, to the Holder of the Notes tendered.

10. *Waiver of Conditions.* The Company expressly reserves the right prior to the Early Settlement Date and, with respect to clause (ii) of the General Conditions only, prior to the Expiration Time, to waive (or to seek to waive) any of the conditions to the Offer and/or the Solicitation, in whole or in part, at any time and from time to time.

11. *Mutilated, Lost, Stolen or Destroyed Certificates.* If a Holder desires to tender Notes and deliver Consents but the certificates evidencing such Notes have been mutilated, lost, stolen or destroyed, such Holder should contact the Trustee for the Notes that have been mutilated, lost, stolen or destroyed to receive information about the procedures for obtaining replacement certificates for Notes.

12. *Delivery of this Letter of Transmittal and Certificates for Notes or Book-Entry Confirmations.* **The method of delivery of this Letter of Transmittal, Notes and all other required documents to the Depository, including delivery through DTC and any acceptance or Agent’s Message delivered through ATOP, is at the election and risk of Holders.** If such delivery is by mail, it is suggested that Holders use properly insured registered mail, return receipt requested, and that the mailing be sufficiently in advance of the Expiration Time to permit delivery to the Depository prior to such time. Except as otherwise provided below, the delivery will be deemed made when actually received or confirmed by the Depository. This Letter of Transmittal and the Notes should be sent only to the Depository, not to the Company, DTC, the Trustee or the Dealer Manager and Solicitation Agent.

All tendering Holders, by execution of this Letter of Transmittal, waive any right to receive any notice of the acceptance of their Notes for purchase.

There are no guaranteed delivery procedures provided for by the Company in conjunction with the Offer. Holders must timely tender their Notes in accordance with the procedures set forth in the Offer to Purchase.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=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 Line 1 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 on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

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.

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 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business 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” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

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, 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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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 page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.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 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Any questions or requests for assistance or additional copies of this Letter of Transmittal or the Offer to Purchase may be directed to the Information Agent at the telephone numbers and address listed below. A Holder may also contact the Dealer Manager and Solicitation Agent at the telephone number set forth below or such Holder's broker, dealer, commercial bank, trust company or nominee for assistance concerning the Offer and/or the Solicitation.

The Information Agent for the Offer and the Solicitation is:

Georgeson Inc.

199 Water Street, 26th Floor
New York, NY 10038

Banks and Brokers call: (212) 440-9800
All Others Call Toll Free: (800) 267-4403

The Depositary for the Offer and the Solicitation is:

Wells Fargo Bank, N.A.

By facsimile:
(For Eligible Institutions only):
(612) 667-6282

For Information:
(800) 344-5128
(Attn: Bondholder Communications)

By Registered or Certified Mail:
Wells Fargo Bank, N.A.
Corporate Trust Operations
P.O. Box 1517
Minneapolis, MN 55480-1517

By Overnight Courier or By Hand:
Wells Fargo Bank, N.A.
Corporate Trust Operations
N9303-121
6th & Marquette Avenue
Minneapolis, MN 55479

The Dealer Manager and Solicitation Agent for the Offer and the Solicitation is:

RBC Capital Markets, LLC

Attn: Liability Management Group
Three World Financial Center
200 Vesey Street, 8th Floor
New York, NY
10281-8098
(212) 618-7822
Toll Free: 1-877-381-2099