

CONSENT AND LETTER OF TRANSMITTAL

To Tender and to Deliver Consent in Respect of Any and All of the Outstanding

**5.00% Senior Notes due 2012
(CUSIP No. 248019AC5)
of
Deluxe Corporation**

Pursuant to the Offer to Purchase and Consent Solicitation Statement dated February 22, 2011

The deadline for Holders (as defined below) to validly tender Notes (as defined below) and deliver Consents (as defined below) and be eligible to receive payment of the Total Consideration (as defined below), which includes the Consent Payment (as defined below), will be 5:00 p.m., New York City time, on March 7, 2011, unless extended or earlier terminated (such date and time, as the same may be modified, the “Consent Payment Deadline”). The Tender Offer (as defined below) will expire at 11:59 p.m., New York City time, on March 21, 2011, unless extended or earlier terminated (such date and time, as the same may be modified, the “Expiration Time”). Tenders of Notes made and Consents delivered may be withdrawn and revoked at any time at or prior to 5:00 p.m., New York City time, on March 7, 2011, unless extended or earlier terminated (such date and time, as the same may be modified, the “Withdrawal Deadline”), but not thereafter, unless required by applicable law.

The Depository for the Tender Offer and the Consent Solicitation is:

Wells Fargo Bank, National Association

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

For information or confirmation by telephone:
(800) 344-5128

By registered or certified mail:

By regular mail or overnight courier:

In person by hand only:

Wells Fargo Bank, National Association
Corporate Trust Operations
MAC N9303-121
P.O. Box 1517
Minneapolis, Minnesota 55480

Wells Fargo Bank, National Association
Corporate Trust Operations
MAC N9303-121
Sixth & Marquette Avenue
Minneapolis, Minnesota 55479

Wells Fargo Bank, National Association
12th Floor - Northstar East Building
Corporate Trust Operations
608 Second Avenue South
Minneapolis, Minnesota 554790

DELIVERY OF THIS CONSENT AND LETTER OF TRANSMITTAL TO AN ADDRESS, OR TRANSMISSION OF INSTRUCTIONS VIA FACSIMILE TO A NUMBER, OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE VALID DELIVERY TO THE DEPOSITARY.

This Consent and Letter of Transmittal (as it may be amended or supplemented from time to time, this “*Letter of Transmittal*”) may be used to tender Notes pursuant to the offer (the “*Tender Offer*”) by Deluxe Corporation, a Minnesota corporation (“*we*,” “*us*,” “*our*” or the “*Company*”), to purchase for cash any and all of its outstanding 5.00% Senior Notes due 2012 (the “*Notes*”), pursuant to the Offer to Purchase and Consent Solicitation Statement dated February 22, 2011 (as it may be amended or supplemented from time to time, the “*Statement*”). By use of this Letter of Transmittal, registered holders of Notes (each, a “*Holder*” and, collectively, the “*Holders*”) will also deliver their consents (the “*Consents*”), in connection with the solicitation (the “*Consent Solicitation*”) of Consents, to proposed amendments (the “*Proposed Amendments*”) to the indenture governing the Notes (the “*Indenture*”), providing for, among other things, the elimination of substantially all of the restrictive covenants

contained in the Indenture. The consideration payable by the Company for the Notes and the Consents is set forth in the Statement.

It is not necessary for Holders tendering Notes and delivering Consents using the Automated Tender Offer Program (“ATOP”) of The Depository Trust Company (“DTC”) to deliver a Letter of Transmittal in relation to the tender and delivery.

We have not provided for any guaranteed delivery provisions in conjunction with the Tender Offer. Holders must tender their Notes and deliver Consents in accordance with the procedures set forth in the Statement under “Procedures for Tendering Notes and Delivering Consents,” at or prior to the Consent Payment Deadline, in order to be eligible to receive the Total Consideration or, after the Consent Payment Deadline and at or prior to the Expiration Time, in order to be eligible to receive the Tender Offer Consideration.

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

YOU SHOULD READ THE INSTRUCTIONS CONTAINED HEREIN AND THE STATEMENT CAREFULLY BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.

The Tender Offer and the Consent Solicitation are made upon the terms and subject to the conditions set forth in the Statement and this Letter of Transmittal. Holders should carefully review the information set forth therein and herein. By the execution of this Letter of Transmittal, the undersigned acknowledges that he, she or it has received and reviewed the Statement, this Letter of Transmittal and the instructions hereto.

HOLDERS THAT WISH TO BE ELIGIBLE TO RECEIVE THE TOTAL CONSIDERATION, INCLUDING THE CONSENT PAYMENT, IN CONNECTION WITH THE TENDER OFFER, MUST VALIDLY TENDER THEIR NOTES AT OR PRIOR TO THE CONSENT PAYMENT DEADLINE, AND NOT VALIDLY WITHDRAW THEIR NOTES AT OR PRIOR TO THE WITHDRAWAL DEADLINE, AND VALIDLY DELIVER TO THE DEPOSITARY THEIR CONSENT AT OR PRIOR TO THE CONSENT PAYMENT DEADLINE, AND NOT VALIDLY REVOKE THEIR CONSENT AT OR PRIOR TO THE WITHDRAWAL DEADLINE. HOLDERS THAT VALIDLY TENDER THEIR NOTES AND VALIDLY DELIVER THEIR CONSENT TO THE DEPOSITARY AFTER THE CONSENT PAYMENT DEADLINE AND AT OR PRIOR TO THE EXPIRATION TIME WILL BE ELIGIBLE TO RECEIVE ONLY THE TENDER OFFER CONSIDERATION.

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

- certificates representing Notes are to be physically delivered to the Depositary herewith; or
- tenders of Notes (and thereby deliveries of Consents) are to be made by book-entry transfer to the Depositary's account at DTC pursuant to the procedures set forth in the Statement under "Procedures for Tendering Notes and Delivering Consents—Tender of Notes Held Through DTC," but instructions are **NOT** being transmitted through ATOP.

This Letter of Transmittal, if used, must be delivered to the Depositary. Delivery of this Letter of Transmittal and other documents to DTC does not constitute delivery to the Depositary.

The Tender Offer and the Consent Solicitation will be eligible for ATOP. **In lieu of completing and delivering this Letter of Transmittal, Holders of Notes that are tendering by book-entry transfer to the Depositary's account at DTC can transmit their acceptance of the Tender Offer electronically through ATOP (and thereby tender Notes and deliver Consents).** Upon receipt of a Holder's acceptance through ATOP, DTC will edit and verify the acceptance and send an Agent's Message to the Depositary for its acceptance.

Requests for additional copies of the Statement, this Letter of Transmittal or the Substitute Form W-9, and requests for assistance relating to the procedures for tendering Notes or delivering Consents, may be directed to Georgeson Inc., the information agent in connection with the Tender Offer and the Consent Solicitation (the "*Information Agent*"), at its address and telephone number set forth on the back cover page of this Letter of Transmittal. Requests for additional copies of the Statement, this Letter of Transmittal or the Substitute Form W-9 may also be directed to your broker, dealer, commercial bank or trust company. Your broker, dealer, commercial bank or trust company can also help you complete this Letter of Transmittal. Requests for assistance relating to the terms and conditions of the Tender Offer and the Consent Solicitation may be directed to J.P. Morgan Securities LLC or Credit Suisse Securities (USA) LLC, the dealer managers in connection with the Tender Offer and the solicitation agents in connection with the Consent Solicitation (the "*Dealer Managers and Solicitation Agents*"), at their respective addresses and telephone numbers set forth on the back cover page of this Letter of Transmittal.

Any Holder that tenders Notes pursuant to the Tender Offer must also deliver a Consent pursuant to the Consent Solicitation. Holders may not deliver Consents without tendering Notes. Holders that validly tender their Notes pursuant to the Tender Offer will be considered to have validly delivered their Consent. The Proposed Amendments constitute a single proposal and a tendering and/or consenting Holder must consent to the Proposed Amendments in their entirety and may not consent selectively with respect to certain of the Proposed Amendments. Accordingly, any Consents purporting to consent to the Proposed Amendments only in part will be considered a valid delivery of Consent as to all of the Proposed Amendments.

Any Notes tendered may be validly withdrawn (and the Consents validly revoked) at or prior to the Withdrawal Deadline, but not thereafter, unless required by applicable law, by following the procedures

described in the Statement. A valid withdrawal of your tendered Notes at or prior to the Withdrawal Deadline will constitute the valid revocation of your Consent and a valid revocation of your Consent at or prior to the Withdrawal Deadline will constitute the valid withdrawal of your Notes. In order for a Holder to validly revoke a Consent, the Holder must validly withdraw the related Notes. Tenders of Notes (and deliveries of Consents) may not be withdrawn or revoked after the Withdrawal Deadline, unless required by applicable law.

THE STATEMENT AND THIS LETTER OF TRANSMITTAL DO NOT CONSTITUTE AN OFFER TO PURCHASE OR THE SOLICITATION OF AN OFFER TO SELL NOTES, OR A SOLICITATION OF CONSENTS, IN ANY JURISDICTION IN WHICH SUCH OFFER OR SOLICITATION IS UNLAWFUL. IN THOSE JURISDICTIONS WHERE THE SECURITIES, BLUE SKY OR OTHER LAWS REQUIRE THE TENDER OFFER OR THE CONSENT SOLICITATION TO BE MADE BY A LICENSED BROKER OR DEALER, THE TENDER OFFER AND THE CONSENT SOLICITATION SHALL BE DEEMED TO BE MADE ON OUR BEHALF BY THE DEALER MANAGERS AND SOLICITATION AGENTS OR ONE OR MORE REGISTERED BROKERS OR DEALERS LICENSED UNDER THE LAWS OF SUCH JURISDICTION. NEITHER THE DELIVERY OF THE STATEMENT OR THIS LETTER OF TRANSMITTAL NOR ANY PURCHASE OF NOTES SHALL, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN OUR OR OUR AFFILIATES' AFFAIRS SINCE THE DATE HEREOF, OR THAT THE INFORMATION INCLUDED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO THE DATE HEREOF.

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

List below the Notes to which this Letter of Transmittal relates. If the space provided below is inadequate, list the information requested below on a separate signed schedule and affix such schedule to this Letter of Transmittal. Tenders of Notes and delivery of Consents pursuant to the Tender Offer and the Consent Solicitation will be accepted only in principal amounts equal to \$1,000 or any integral multiple thereof. Alternative, conditional or contingent tenders or Consents will not be considered valid.

5.00% Senior Notes due 2012 (CUSIP No. 248019AC5)

DESCRIPTION OF NOTES TENDERED AND WITH RESPECT TO WHICH CONSENT IS GIVEN			
Name(s) and Address(es) of Registered Holder(s) or Name of DTC Participant and Participant's DTC Account Number in Which Notes Are Held (Please fill in, if blank)⁽¹⁾	Certificate Number(s)⁽²⁾	Aggregate Principal Amount Represented by Certificate(s)	Principal Amount Tendered and as to Which Consents are Delivered⁽³⁾
Total Principal Amount Tendered			

⁽¹⁾If certificated Notes are being tendered, the name and address of the Holder should be printed, if not already printed above, exactly as they appear on the certificate or certificates representing the Notes tendered hereby.

⁽²⁾Need not be completed by Holders who tender by book-entry transfer.

⁽³⁾Unless otherwise indicated in this column, and subject to the terms and conditions of the Statement, 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 by Certificate(s)." See instruction 4.

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 (ONLY PARTICIPANTS IN DTC MAY DELIVER SECURITIES BY BOOK-ENTRY TRANSFER):

Name of tendering institution _____
 DTC account number _____
 Transaction code number _____
 Date tendered _____

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

Ladies and Gentlemen:

By execution hereof, the undersigned acknowledges receipt of the Statement, this Letter of Transmittal and the instructions hereto, which together constitute our offer to purchase for cash from each Holder any and all of the outstanding Notes. In conjunction with the Tender Offer, we are soliciting, on the terms and subject to the conditions set forth in the Statement and this Letter of Transmittal, Consents from Holders with respect to the Proposed Amendments to the Indenture, which provide for, among other things, the elimination of substantially all of the restrictive covenants contained in the Indenture. It is expected that we and the Trustee will execute the Supplemental Indenture, which will provide for the Proposed Amendments, promptly after the Consent Payment Deadline, but before the acceptance of any Notes for purchase, if the Required Consents have been obtained; however, although the Supplemental Indenture will be effective immediately upon its execution and delivery, the Proposed Amendments will not become operative until the earlier of (1) the Early Acceptance Date and (1) the Final Acceptance Date. “*Required Consents*” with respect to the Notes means duly executed (and not validly revoked) Consents from Holders of at least a majority in principal amount of the Notes outstanding.

The Tender Offer and the Consent Solicitation are made upon the terms and subject to the conditions set forth in the Statement and this Letter of Transmittal. Upon the terms and subject to the conditions of the Tender Offer and the Consent Solicitation, the undersigned hereby tenders to us the principal amount of Notes indicated above and delivers a Consent to the Proposed Amendments and to the execution and delivery of the Supplemental Indenture that will give effect to the Proposed Amendments (hereby revoking any previously submitted disapproval or abstention).

Subject to, and effective upon, the acceptance for purchase of, and payment of, the principal amount of Notes tendered with this Letter of Transmittal, in accordance with the terms and subject to the conditions of the Tender Offer, the undersigned hereby: (1) represents, warrants and agrees that the undersigned has received and read copies of the Statement and this Letter of Transmittal, understands and agrees to be bound by all the terms and conditions of the Tender Offer and has full power and authority to tender the undersigned’s Notes; (2) irrevocably sells, assigns and transfers to or upon our order all right, title and interest in and to all the Notes tendered hereby and represents and warrants that when such tendered Notes are accepted for purchase by us, we will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right; (3) waives any and all other rights with respect to the Notes (including, without limitation, the undersigned’s waiver of any existing or past defaults and their consequences in respect of the Notes and the Indenture); (4) releases and discharges us from any and all claims the undersigned may have now, or may have in the future, arising out of, or related to, the Notes, including, without limitation, any claims that the undersigned is entitled to receive additional principal or interest payments with respect to the Notes or to participate in any redemption or defeasance of the Notes; (5) upon our request or the request of the Depositary, as applicable, agrees to execute and deliver any additional documents necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby; and (6) irrevocably constitutes and appoints the Depositary as the true and lawful agent and attorney-in-fact of the undersigned with respect to any such tendered Notes, with full power of substitution and re-substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (a) deliver a certificate or certificates representing such Notes, or transfer ownership of such Notes on the account books maintained by DTC, together, in any such case, with all accompanying evidences of transfer and authenticity, to us, (b) present such Notes for transfer on the relevant security register and (c) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes (except that the Depositary will have no right to, or control over, funds from us, except as agent for the undersigned, for the Total Consideration or the Tender Offer Consideration, as applicable, and accrued and unpaid interest, for any tendered Notes that are purchased by us), all in accordance with the terms and subject to the conditions of the Tender Offer and the Consent Solicitation, as described in the Statement and this Letter of Transmittal.

The undersigned agrees and acknowledges that, by the execution and delivery hereof, the undersigned makes and provides written Consent, with respect to the principal amount of Notes tendered hereby, to the Proposed Amendments and to the execution and delivery of the Supplemental Indenture. The undersigned hereby: (1) represents, warrants and agrees that the undersigned has received and read copies of the Statement and this Letter of

Transmittal, understands and agrees to be bound by all the terms and conditions of the Consent Solicitation and has full power and authority to deliver Consents in respect of the undersigned's Notes tendered hereby; and (2) upon our request or the request of the Depository, as applicable, agrees to execute and deliver any additional documents necessary or desirable to perfect the undersigned's Consent to the Proposed Amendments or to complete the execution of the Supplemental Indenture. The undersigned understands that the Consent provided hereby shall remain in full force and effect unless and until such Consent is revoked in accordance with the procedures set forth in the Statement and this Letter of Transmittal. **The undersigned understands that a revocation of a Consent will not be effective following the Withdrawal Deadline.**

The undersigned understands and acknowledges that the Tender Offer will expire at 11:59 p.m., New York City time, on March 21, 2011, unless extended or earlier terminated. In addition, the undersigned understands and acknowledges that the Consent Payment Deadline and the Withdrawal Deadline will be 5:00 p.m., New York City time, on March 7, 2011, unless extended or earlier terminated.

Any Holder that tenders Notes pursuant to the Tender Offer must also deliver a Consent pursuant to the Consent Solicitation. Holders may not deliver Consents without tendering Notes. Holders that validly tender their Notes pursuant to the Tender Offer will be considered to have validly delivered their Consent. The Proposed Amendments constitute a single proposal and a tendering and/or consenting Holder must consent to the Proposed Amendments in their entirety and may not consent selectively with respect to certain of the Proposed Amendments. Accordingly, any Consents purporting to consent to the Proposed Amendments only in part will be considered a valid delivery of Consent as to all of the Proposed Amendments.

Any Notes tendered may be validly withdrawn (and the Consents validly revoked) at or prior to the Withdrawal Deadline, but not thereafter, unless required by applicable law, by following the procedures described in the Statement. A valid withdrawal of your tendered Notes at or prior to the Withdrawal Deadline will constitute the valid revocation of your Consent and a valid revocation of your Consent at or prior to the Withdrawal Deadline will constitute the valid withdrawal of your Notes. In order for a Holder to validly revoke a Consent, the Holder must validly withdraw the related Notes. Tenders of Notes (and deliveries of Consents) may not be withdrawn or revoked after the Withdrawal Deadline, unless required by applicable law.

The undersigned understands that for a withdrawal of a tender of Notes and the concurrent revocation of Consent to be effective, a written, telegraphic or facsimile transmission of a notice of withdrawal or a Request Message (as defined below) must be received by the Depository at its address set forth on the front cover page of this Letter of Transmittal at or prior to the Withdrawal Deadline.

In lieu of submitting a written, telegraphic or facsimile transmission notice of withdrawal, DTC participants may electronically transmit a request for withdrawal to DTC. DTC will then edit the request and send a request message (a "*Request Message*") to the Depository. If the Notes to be withdrawn have been delivered or otherwise identified to the Depository, a Request Message or a signed notice of withdrawal is effective upon transmission of such Request Message or written, telegraphic or facsimile notice of withdrawal, even if physical release is not yet effected.

If the undersigned's Notes are not validly tendered pursuant to the Tender Offer at or prior to the Consent Payment Deadline, or the undersigned's Notes are withdrawn at or prior to the Withdrawal Deadline and not validly re-tendered at or prior to the Consent Payment Deadline, the undersigned will not receive the Consent Payment even though, assuming the Required Consents are obtained and the Supplemental Indenture is executed, the Proposed Amendments will become operative as to each of the undersigned's Notes that are not purchased in the Tender Offer.

The undersigned understands that the tender of his, her or its Notes, pursuant to the procedures set forth in the Statement and this Letter of Transmittal, and the subsequent acceptance of that tender by us, will constitute a binding agreement between the undersigned and us in accordance with the terms and subject to the conditions set forth in the Statement and this Letter of Transmittal, which agreement will be governed by, and construed in accordance with, the laws of the State of New York.

For purposes of the Tender Offer, we will be considered to have accepted for purchase validly tendered Notes, or defectively tendered Notes as to which we have waived the defects, if, as and when we give oral notice (to be promptly confirmed in writing) or written notice of acceptance to the Depository. Upon the terms and subject to the conditions of the Tender Offer and the Consent Solicitation, payment for Notes accepted for purchase in the Tender Offer, and for Consents validly delivered pursuant to the Consent Solicitation, will be made by us by deposit with the Depository (or upon its instructions, DTC), which will act as agent for the undersigned for the purpose of receiving the Total Consideration or the Tender Offer Consideration, as the case may be, and any accrued and unpaid interest payable, and transmitting such monies to the undersigned. We will not be responsible for any mistakes or delays made by the Depository or DTC in distributing the Total Consideration or the Tender Offer Consideration, as the case may be, or the accrued and unpaid interest payable and no additional interest will be payable because of any mistake or delay by the Depository or DTC in the transmission of funds to the undersigned.

All authority conferred or agreed to be conferred by this Letter of Transmittal shall not be affected by, and will survive, the death or incapacity of the undersigned, and every obligation of the undersigned under this Letter of Transmittal will be binding upon the undersigned's heirs, personal representatives, executors, administrators, successors, assigns, trustees in bankruptcy and other legal representatives. The undersigned understands that the delivery and surrender of the Notes is not effective, and the risk of loss of the Notes does not pass to the Depository, until timely receipt by the Depository of (1) a certificate or certificates representing the Notes or confirmation of a book-entry transfer of the Notes into the Depository's account at DTC pursuant to the procedures set forth in the Statement under "Procedures for Tendering Notes and Delivering Consents," (2) a properly completed and duly executed Letter of Transmittal, a manually signed facsimile of that document or a properly transmitted Agent's Message and (3) all necessary signature guarantees and any other documents required by this Letter of Transmittal.

All questions as to the validity, form, eligibility (including time of receipt) and acceptance of tenders of Notes and deliveries of Consents will be determined by us, in our sole discretion (which determination shall be final and binding). Alternative, conditional or contingent tenders or Consents will not be considered valid. We reserve the absolute right to reject any or all tenders of any Notes or deliveries of any Consents determined by us not to be in proper form or, in the case of Notes, if the acceptance or payment for such Notes may, in our opinion, be unlawful. We also reserve the absolute right, in our sole discretion, to waive any of the conditions of the Tender Offer or any defect or irregularity in any tender with respect to Notes or delivery with respect to any Consent of any particular Holder, whether or not similar defects or irregularities are waived in the case of other Holders. Our interpretation of the terms and conditions of the Tender Offer and the Consent Solicitation (including this Letter of Transmittal and the instructions hereto) shall be final and binding. Any defect or irregularity in connection with tenders of Notes or deliveries of Consents must be cured within such time as we determine, unless waived by us. Tenders of Notes and deliveries of Consents will not be considered to have been made until all defects and irregularities have been waived by us or cured. None of the Company, the Dealer Managers and Solicitation Agents, the Depository, the Information Agent, the Trustee, DTC or any other person will be under any duty to give notification of any defects or irregularities in tenders of Notes or deliveries of Consents or will incur any liability for failure to give any such notification.

We also reserve the right, subject to applicable law, in our sole discretion, to (1) extend, terminate or withdraw the Tender Offer or the Consent Solicitation at any time or (2) otherwise amend the Tender Offer or the Consent Solicitation in any respect. The foregoing rights are in addition to the right to delay acceptance for purchase of Notes tendered pursuant to the Tender Offer or the payment of Notes accepted for purchase pursuant to the Tender Offer, subject to Rule 14e-1 under the Exchange Act, which requires that we pay the consideration offered or return the Notes deposited by or on behalf of Holders promptly after the termination or withdrawal of the Tender Offer. In the event that the Tender Offer and the Consent Solicitation are terminated, withdrawn or otherwise not completed, no Tender Offer Consideration or Consent Payment will be paid or become payable, all Notes tendered pursuant to the Tender Offer will be promptly returned to the tendering Holders, all Consents will be rescinded, to the extent the Supplemental Indenture has been executed, it will not become operative and the provisions contained in the Indenture will not be amended.

If we make a material change in the terms of the Tender Offer or waive a material condition of the Tender Offer, we will give oral (to be confirmed in writing) or written notice of such material change or waiver to the Depository and will disseminate additional offer documents and extend the Tender Offer to the extent required by applicable law or regulation; provided that in the event we modify the Tender Offer Consideration, the Tender Offer

will be extended, if necessary, such that the Expiration Time is at least 10 business days from the date of such modification. If the Consent Solicitation is amended in a manner determined by us to constitute a material change to Holders, we will promptly give oral (to be confirmed in writing) or written notice of such amendment to the Depository, disseminate additional Consent Solicitation materials and, if necessary, extend the Consent Solicitation for a period that we deem to be adequate to permit Holders to deliver or revoke their Consents.

The undersigned understands that our obligation to accept for purchase, and to pay for, Notes validly tendered and not validly withdrawn pursuant to the Tender Offer, and to make any Consent Payment pursuant to the Consent Solicitation, is conditioned upon the satisfaction of the conditions set forth in the Statement.

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

**SPECIAL PAYMENT OR ISSUANCE
INSTRUCTIONS**
(See instructions 1, 4, 5, 6 and 7)

To be completed ONLY if certificates for Notes in a principal amount not tendered or not accepted for purchase are to be issued in the name of, or checks constituting payment for Notes purchased pursuant to the Tender Offer are to be issued to the order of, someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or are to be issued to an address different from that shown in the applicable box entitled "Description of Notes Tendered and with Respect to Which Consent is Given" within this Letter of Transmittal, or if Notes tendered by book-entry transfer that are not accepted for purchase are to be credited to an account maintained at DTC other than the one designated above.

Issue: check certificate(s) (check as applicable) to

Name: _____
(Please print)

Address: _____

(Include zip code)

Taxpayer identification or social security number
(See enclosed Substitute Form W-9)

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

(DTC account number)

Name of account party:

SPECIAL DELIVERY INSTRUCTIONS
(See instructions 1, 4, 5, 6 and 7)

To be completed ONLY if certificates for Notes in a principal amount not tendered or not accepted for purchase or checks constituting payment for Notes purchased pursuant to the Tender Offer are to be sent to someone other than the person(s) whose signature(s) appear(s) within this Letter of Transmittal or to an address different from that shown in the applicable box entitled "Description of Notes Tendered and with Respect to Which Consent is Given" within this Letter of Transmittal.

Issue: check certificate(s) (check as applicable) to

Name: _____
(Please print)

Address: _____

(Include zip code)

Taxpayer identification or social security number
(See enclosed Substitute Form W-9)

TENDER OF NOTES AND DELIVERY OF CONSENTS

THE COMPLETION, EXECUTION AND TIMELY DELIVERY OF THIS LETTER OF TRANSMITTAL WILL CONSTITUTE A CONSENT TO THE PROPOSED AMENDMENTS RELATING TO THE NOTES TENDERED HEREBY.

X _____

X _____

Signature(s) of Holder(s) of the Notes or authorized signatory

Dated _____, 2011

(Must be signed by the registered Holder(s) exactly as its (their) name(s) appear(s) on certificate(s) for Notes or by endorsement on certificate(s) for Notes or by instruments of transfer transmitted with this Letter of Transmittal. Endorsements on Notes and signatures on instruments of transfer by registered Holders not executing this Letter of Transmittal must be guaranteed by an Eligible Institution. See instruction 1. If signature is by an attorney-in-fact, executor, administrator, trustee, guardian, officer of a corporation or other person acting in a fiduciary or representative capacity, such person must set forth his or her full title below under "Capacity" and submit evidence satisfactory to us of such person's authority to so act. See instruction 5.

Name(s) _____

(Please print)

Capacity _____

Address _____

(Include zip code)

Area code and telephone number _____

Tax identification or social security number _____

PLEASE COMPLETE THE ENCLOSED SUBSTITUTE FORM W-9 OR APPLICABLE FORM W-8 AND, IF REQUIRED, THE SIGNATURE GUARANTEE (See instructions 1 and 5)

Certain signatures must be guaranteed by an Eligible Institution

(Name of Eligible Institution guaranteeing signatures)

(Address (including zip code) and telephone number (including area code) of Eligible Institution)

(Authorized signature)

(Print name)

(Title)

Dated _____, 2011

INSTRUCTIONS

Forming Part of the Terms and Conditions of the Tender Offer and the Consent Solicitation

1. Signature Guarantees. Signatures on this Letter of Transmittal must be guaranteed by a recognized participant in good standing in the Securities Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program or the Stock Exchange Medallion Program, unless the Notes tendered hereby are tendered: (a) by a registered Holder of those Notes (or by a DTC participant whose name appears on a security position listing as the owner of those Notes) that has not completed the box entitled “Special Delivery Instructions” or the box entitled “Special Payment or Issuance Instructions” on this Letter of Transmittal; or (b) for the account of a member firm of a registered national securities exchange, a member of the Financial Industry Regulatory Authority, Inc. or a commercial bank or trust company having an office or correspondent in the United States (each of the foregoing being referred to in this Letter of Transmittal as an “*Eligible Institution*”).

2. Delivery of Letter of Transmittal and Notes. This Letter of Transmittal is to be completed by Holders if:

- certificates representing Notes are to be physically delivered to the Depository herewith; or
- tenders of Notes (and thereby deliveries of Consents) are to be made by book-entry transfer to the Depository’s account at DTC pursuant to the procedures set forth in the Statement under “Procedures for Tendering Notes and Delivering Consents—Tender of Notes Held Through DTC,” but instructions are **NOT** being transmitted through ATOP.

All physically delivered Notes, or a confirmation of a book-entry transfer into the Depository’s account at DTC of all Notes delivered electronically, as well as a properly completed and duly executed Letter of Transmittal (or manually signed facsimile thereof) or a properly transmitted Agent’s Message and any other required documents, must be received by the Depository at its address set forth on the front cover page of this Letter of Transmittal at or prior to the Consent Payment Deadline or at or prior to the Expiration Time, as the case may be. **Delivery of this Letter of Transmittal and other documents to DTC does not constitute delivery to the Depository.**

The Tender Offer and the Consent Solicitation will be eligible for ATOP. In lieu of completing and delivering this Letter of Transmittal, Holders of Notes that are tendering by book-entry transfer to the Depository’s account at DTC can transmit their acceptance of the Tender Offer electronically through ATOP (and thereby tender Notes and deliver Consents). Upon receipt of a Holder’s acceptance through ATOP, DTC will edit and verify the acceptance and send an Agent’s Message to the Depository for its acceptance. Delivery of tendered Notes held through DTC must be made to the Depository pursuant to the book-entry delivery procedures set forth in the Statement. **Holders desiring to tender Notes through ATOP should note that such Holders must allow sufficient time for completion of the ATOP procedures during the normal business hours of DTC.**

The method of delivery of Notes, Consents, this Letter of Transmittal, any required signature guarantees and all other required documents, including delivery through DTC and any acceptance of an Agent’s Message transmitted through ATOP, is at the election and risk of the person tendering Notes and delivering Consents and this Letter of Transmittal or transmitting an Agent’s Message, and, except as otherwise provided in this Letter of Transmittal, delivery will be considered made only when actually received by the Depository. The above-mentioned documents should be sent only to the Depository and should not be sent to us, the Dealer Managers and Solicitation Agents, the Information Agent or the Trustee. If delivery is by mail, we suggest that the Holder use properly insured, registered mail with return receipt requested. In all cases, sufficient time should be allowed for all documents to reach the Depository.

Alternative, conditional or contingent tenders or Consents will not be considered valid. All tendering Holders, by execution of this Letter of Transmittal (or manually signed facsimile), waive any right to receive any notice of the acceptance of their Notes for purchase or the effectiveness of the Proposed Amendments.

Any Holder that tenders Notes pursuant to the Tender Offer must also deliver a Consent pursuant to the Consent Solicitation. Holders may not deliver Consents without tendering Notes. Holders that validly tender their Notes pursuant to the Tender Offer will be considered to have validly delivered their Consent. A valid withdrawal of your tendered Notes at or prior to the Withdrawal Deadline will constitute the valid revocation of your Consent and a valid revocation of your Consent at or prior to the Withdrawal Deadline will constitute the valid withdrawal of your Notes. In order for a Holder to validly revoke a Consent, the Holder must validly withdraw the related Notes. The Proposed Amendments constitute a single proposal and a tendering and/or consenting Holder must consent to the Proposed Amendments in their entirety and may not consent selectively with respect to certain of the Proposed Amendments. Accordingly, any Consents purporting to consent to the Proposed Amendments only in part will be considered a valid delivery of Consent as to all of the Proposed Amendments.

3. Withdrawals of Tenders and Revocations of Consents. Any Notes may be validly withdrawn (and the Consents validly revoked) at any time at or prior to the Withdrawal Deadline, but not thereafter, unless required by applicable law, by following the procedures described in the Statement. A valid withdrawal of tendered Notes at or prior to the Withdrawal Deadline will constitute the valid revocation of the Consent and a valid revocation of a Consent at or prior to the Withdrawal Deadline will constitute the valid withdrawal of tendered Notes. Tenders of Notes, and deliveries of Consents, may not be withdrawn or revoked after the Withdrawal Deadline, unless required by applicable law.

For a withdrawal of a tender of Notes, and the concurrent revocation of Consents, to be effective, a written, telegraphic or facsimile transmission of a notice of withdrawal or a Request Message must be received by the Depository at its address set forth on the front cover page of this Letter of Transmittal at or prior to the Withdrawal Deadline.

Any notice of withdrawal must:

- (1) specify the name of the Holder of the Notes to be withdrawn;
- (2) contain a description of the Notes to be withdrawn, the certificate number or numbers shown on the particular certificate or certificates representing such Notes (or, in the case of Notes tendered by book-entry transfer, the number of the account at DTC from which such Notes were tendered and the name and number of the account at DTC to be credited with the Notes to be withdrawn) and the principal amount of such Notes; and
- (3) be signed (other than a notice submitted using the ATOP procedures) by the registered Holder of the Notes in the same manner as the original signature on this Letter of Transmittal (including any required signature guarantees) or be accompanied by documents of transfer sufficient to have the Trustee register the transfer of the Notes into the name of the person withdrawing such Notes.

The signature(s) on the notice of withdrawal must be guaranteed by an Eligible Institution, unless the Notes have been tendered for the account of an Eligible Institution.

In lieu of submitting a written, telegraphic or facsimile transmission notice of withdrawal, DTC participants may electronically transmit a request for withdrawal to DTC. DTC will then edit the request and send a Request Message to the Depository. If the Notes to be withdrawn have been delivered or otherwise identified to the Depository, a Request Message or a signed notice of withdrawal is effective upon transmission of such Request Message or written, telegraphic or facsimile notice of withdrawal, even if physical release is not yet effected.

A withdrawal of Notes or a revocation of a Consent may only be accomplished in accordance with the procedures described in the Statement and this Letter of Transmittal.

Withdrawn Notes may be re-tendered (and Consents given) at any time at or prior to the Expiration Time, by following one of the procedures described under “Procedures for Tendering Notes and Delivering Consents” in the Statement; however, if a Holder re-tenders withdrawn Notes after the Consent Payment Deadline, the Holder will not be entitled to the Consent Payment.

If your Notes either are not validly tendered at or prior to the Consent Payment Deadline, or are validly withdrawn at or prior to the Withdrawal Deadline and not validly re-tendered at or prior to the Consent Payment Deadline, you will not be eligible to receive a Consent Payment, even though the Proposed Amendments may be operative as to your Notes that are not purchased in the Tender Offer.

An extension of the Expiration Time of the Tender Offer will not affect a Holder's withdrawal rights, unless otherwise provided.

4. Partial Tenders and Consents. Tenders of Notes pursuant to the Tender Offer, and deliveries of Consents pursuant to the Consent Solicitation, will be accepted only in principal amounts equal to \$1,000 or integral multiples thereof. If less than the entire principal amount of any Notes evidenced by a submitted certificate is tendered, the tendering Holder should fill in the applicable principal amount of the Notes that are to be tendered in the box entitled "Description of Notes Tendered and with Respect to Which Consent is Given." The entire principal amount represented by the certificates for all Notes delivered to the Depository will be deemed to have been tendered, and Consent in respect thereof given, unless otherwise indicated. If the entire principal amount of the Notes is not tendered or not accepted for purchase (or the Consent in respect thereof is not given), the Notes representing such untendered or unaccepted amount will be sent as soon as practicable after the Expiration Time (or, if tendered by book-entry transfer, returned by credit to the applicable account of DTC) to the registered Holder, unless otherwise provided herein in the box entitled "Special Payment or Issuance Instructions" or the box entitled "Special Delivery Instructions."

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

If any of the Notes tendered hereby are registered in the names of two or more Holders, all such Holders must sign this Letter of Transmittal. If any tendered Notes 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 us of such person's authority to so act must be submitted.

If the Notes are registered in the name of a person other than the signer of this Letter of Transmittal, then, in order to tender such Notes pursuant to the Tender Offer and deliver Consent pursuant to the Consent Solicitation, the Notes must be endorsed or accompanied by an appropriate written instrument of transfer signed exactly as the name(s) of the Holder(s) appear(s) on the Notes, with the signature(s) on the Notes or instrument of transfer guaranteed as provided in instruction 1. If these procedures are followed by a beneficial owner tendering Notes and delivering Consent, as the case may be, at or prior to the Consent Payment Deadline or at or prior to the Expiration Time, as applicable, the Holder(s) of such Notes must sign a valid proxy. If this Letter of Transmittal is signed by the Holder, the certificates for any principal amount of Notes not tendered or accepted for purchase are to be issued (or if any principal amount of Notes that is not tendered or not accepted for purchase is to be reissued or returned) to such Holder, or, if tendered by book-entry transfer, credited to the DTC account of such Holder, and checks constituting payment for Notes to be purchased in connection with the Tender Offer are to be issued to the order of the Holder, then the Holder need not endorse any certificates for tendered Notes nor provide any other instruments of transfer.

6. Transfer Taxes. Except as set forth in this instruction 6, we will pay or cause to be paid any transfer taxes with respect to the transfer and sale of the Notes to us, or to our order, pursuant to the Tender Offer. If payment of the Tender Offer Consideration and the Consent Payment, if applicable, is to be made to, or if Notes not tendered or not accepted for payment are to be registered in the name of, any person(s) other than the registered

Holder(s), or if tendered Notes are registered in the name of any person(s) other than the person(s) signing this Letter of Transmittal, the amount of any transfer taxes (whether imposed on the registered Holder(s) or such other person(s)) payable on account of the transfer to such other person(s) will be deducted from the Tender Offer Consideration unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

7. Special Payment or Issuance and Delivery Instructions. If different from the name and address of the registered Holder signing this Letter of Transmittal, 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 Tender Offer Consideration and the Consent Payment, if applicable, to be made in connection with the Tender Offer and the Consent Solicitation are to be issued or sent. In the case of issuance in a different name, the taxpayer identification or social security number of the person named must also be indicated. If no instructions are given, any Notes not tendered or not accepted for purchase will be returned to the registered Holder of the Notes tendered. For Holders of Notes tendering by book-entry transfer, Notes not tendered or not accepted for purchase will be returned by crediting the DTC account of the applicable Holder. See instruction 6 for a discussion of the potential tax consequences of completing the “Special Payment or Issuance Instructions” box or the “Special Delivery Instructions” box.

8. Irregularities. All questions as to the validity, form, eligibility (including time of receipt) and acceptance of tenders of Notes and deliveries of Consents will be determined by us, in our sole discretion (which determination shall be final and binding). Alternative, conditional or contingent tenders or Consents will not be considered valid. We reserve the absolute right to reject any or all tenders of any Notes or deliveries of any Consents determined by us not to be in proper form or, in the case of Notes, if the acceptance or payment for such Notes may, in our opinion, be unlawful. We also reserve the absolute right, in our sole discretion, to waive any of the conditions of the Tender Offer or any defect or irregularity in any tender with respect to Notes or delivery with respect to any Consent of any particular Holder, whether or not similar defects or irregularities are waived in the case of other Holders. Our interpretation of the terms and conditions of the Tender Offer and the Consent Solicitation (including this Letter of Transmittal and these instructions) shall be final and binding. Any defect or irregularity in connection with tenders of Notes or deliveries of Consents must be cured within such time as we determine, unless waived by us. Tenders of Notes and deliveries of Consents will not be considered to have been made until all defects and irregularities have been waived by us or cured. None of the Company, the Dealer Managers and Solicitation Agents, the Depository, the Information Agent, the Trustee, DTC 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. Conditions; Waiver of Conditions. Notwithstanding any other provision of the Tender Offer and the Consent Solicitation, we will not be required to accept for purchase or to pay for Notes validly tendered pursuant to the Tender Offer, or to make any Consent Payment pursuant to the Consent Solicitation, and may terminate, amend or extend the Tender Offer or the Consent Solicitation, or delay or refrain from accepting for purchase, or paying for, the Notes or making any Consent Payment, if any of the conditions set forth in the Statement under “Conditions to Consummation of the Tender Offer and the Consent Solicitation” have not been satisfied. We reserve the right, subject to applicable law, in our sole discretion, to waive any of the conditions to the Tender Offer of the Consent Solicitation, in whole or in part, at any time and from time to time; however we may not effect the Proposed Amendments if we do not receive the Required Consents.

10. Mutilated, Lost, Stolen or Destroyed Certificates. If a Holder desires to tender Notes pursuant to the Tender Offer, and deliver Consent pursuant to the Consent Solicitation, but the certificates evidencing such Notes have been mutilated, lost, stolen or destroyed, such Holder should contact Wells Fargo Bank Minnesota, N.A. (formerly Norwest Bank Minnesota, National Association), as Trustee under the Indenture, to receive information about the procedures for obtaining replacement certificates for those Notes.

11. Requests for Assistance or Additional Copies. Requests for additional copies of the Statement, this Letter of Transmittal or the Substitute Form W-9, and requests for assistance relating to the procedures for tendering Notes or delivering Consents, may be directed to Georgeson Inc., the Information Agent in connection with the Tender Offer and the Consent Solicitation, at its address and telephone number set forth on the back cover page of this Letter of Transmittal. Requests for additional copies of the Statement, this Letter of Transmittal or the

Substitute Form W-9 may also be directed to your broker, dealer, commercial bank or trust company. Your broker, dealer, commercial bank or trust company can also help you complete this Letter of Transmittal.

Requests for assistance relating to the terms and conditions of the Tender Offer and the Consent Solicitation may be directed to J.P. Morgan Securities LLC or Credit Suisse Securities (USA) LLC, the Dealer Managers in connection with the Tender Offer and the Solicitation Agents in connection with the Consent Solicitation, at their respective addresses and telephone numbers set forth on the back cover page of this Letter of Transmittal.

12. Important Tax Information.

To ensure compliance with Treasury Department Circular 230, Holders are hereby notified that: (1) 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 that may be imposed on Holders under the Internal Revenue Code; (2) such discussion is written to support the promotion or marketing of the transactions or matters addressed herein; and (3) Holders should seek advice based on their particular circumstances from an independent tax advisor.

Under current U.S. federal income tax law, the Depository (as payor) may be required to backup withhold a portion of any payments made to certain Holders (or other payees) pursuant to the Tender Offer and the Consent Solicitation. To avoid such backup withholding, each tendering Holder (or other payee) that is a U.S. person must provide the Depository with its correct taxpayer identification number (“*TIN*”) and certify that it is not subject to backup withholding by completing the enclosed Substitute Form W-9. In general, for an individual, the TIN is such individual’s social security number. If the Depository is not provided with the correct TIN, the Holder (or other payee) may be subject to a \$50 penalty imposed by the Internal Revenue Service (the “*IRS*”), and any reportable payments made to such person may be subject to backup withholding at the applicable rate, currently 28%. Such reportable payments generally will be subject to information reporting, even if the Depository is provided with a TIN. For further information concerning backup withholding and instructions for completing the Substitute Form W-9 (including how to obtain a TIN if you do not have one and how to complete the Substitute W-9 if Notes are held in more than one name), consult the enclosed Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.

Certain persons (including, among others, all corporations and certain foreign persons) are not subject to these backup withholding and reporting requirements. Exempt persons (other than non-U.S. persons) should indicate their exempt status on Substitute Form W-9.

A non-U.S. person may qualify as an exempt recipient by submitting to the Depository a properly completed IRS Form W-8BEN, which can be obtained from the Depository, signed under penalty of perjury, certifying that the person is a non-U.S. person and is the beneficial owner of any payment received. Only the beneficial owner of a reportable payment subject to U.S. federal backup withholding should use IRS Form W-8BEN. In general, a person is not a beneficial owner of income if the person is receiving the income as nominee, agent or custodian, or to the extent the person is a conduit whose participation in the transaction is disregarded. Certain other foreign persons, such as a withholding foreign partnership, withholding foreign trust or an intermediary, should also not use IRS Form W-8BEN, but should use an alternate form of IRS Form W-8. Please consult your tax advisor for more information. Failure to provide an IRS Form W-8BEN or alternate IRS Form W-8 may result in federal backup withholding (currently at the rate of 28%).

In addition, the withholding agent may withhold U.S. federal income tax from the Consent Payment paid to non-U.S. persons at a rate of 30%, unless (1) such non-U.S. person is engaged in the conduct of a trade or business within the United States to which the receipt of the Consent Payment is effectively connected and provides a properly executed IRS Form W-8ECI or (2) an income tax treaty between the United States and the country of residence of the non-U.S. person eliminates or reduces the applicable withholding tax and such non-U.S. person provides a properly executed IRS Form W-8BEN claiming the benefits of the treaty. Non-U.S. persons that receive the Consent Payment are urged to consult their own tax advisors as to whether such holders can obtain a refund for all or a portion of the withholding tax.

A person's failure to complete the Substitute Form W-9 or the applicable IRS Form W-8 will not, by itself, cause such person's Notes to be deemed invalidly tendered, but may require the Depositary to backup withhold or withhold a portion of any payments made to such person pursuant to the Tender Offer and the Consent Solicitation. Backup withholding is not an additional U.S. federal income tax. Rather, the U.S. federal income tax liability of a person subject to backup withholding will be reduced by the amount of U.S. federal income tax withheld. If backup withholding results in an overpayment of U.S. federal income tax, a refund may be obtained, provided that the required information is furnished to the IRS.

NOTE: FAILURE TO COMPLETE AND RETURN THE SUBSTITUTE FORM W-9 OR THE APPLICABLE IRS FORM W-8 MAY RESULT IN BACKUP WITHHOLDING AND/OR WITHHOLDING OF A PORTION OF ANY REPORTABLE PAYMENTS MADE TO YOU PURSUANT TO THE TENDER OFFER AND THE CONSENT SOLICITATION. PLEASE REVIEW THE ENCLOSED GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 FOR ADDITIONAL DETAILS.

PAYOR'S NAME: WELLS FARGO BANK, NATIONAL ASSOCIATION		
SUBSTITUTE Form W-9 Department of the Treasury, Internal Revenue Service Payor's Request for Taxpayer Identification Number ("TIN") and Certification	Part I — PLEASE PROVIDE YOUR NAME AND TIN IN THE BOX AT THE RIGHT AND CERTIFY BY SIGNING AND DATING BELOW. IF AWAITING A TIN, WRITE "APPLIED FOR" AND COMPLETE THE CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER.	NAME: _____ TIN: _____ _____
	Part II — For payees exempt from backup withholding, see the enclosed Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9 and complete as instructed therein.	
	Part III — Certification — Under penalties of perjury, I certify that: (1) The number shown on this form is my correct TIN (or I am waiting for a number to be issued to me); (2) I am not subject to backup withholding because (a) I am exempt from backup withholding, (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; (3) I am a U.S. person (including a U.S. resident alien); and (4) All information provided in this form is true, correct and complete.	
	SIGNATURE: _____ DATE: _____, 2011	

Certification Instructions — You must cross out item (2) above if you have been notified by the IRS that you are subject to backup withholding because of underreporting interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding, you received another notification from the IRS that you are no longer subject to backup withholding, do not cross out item (2). (Also see the instructions in the enclosed Guidelines for Certificate of Taxpayer Identification Number on Substitute Form W-9.)

NOTE: FAILURE TO COMPLETE AND RETURN THIS SUBSTITUTE FORM W-9 MAY RESULT IN BACKUP WITHHOLDING OF A PORTION OF ALL REPORTABLE PAYMENTS MADE TO YOU PURSUANT TO THE TENDER OFFER AND THE CONSENT SOLICITATION. PLEASE REVIEW THE ENCLOSED GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 FOR ADDITIONAL DETAILS.

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU ARE AWAITING YOUR TIN AND WROTE "APPLIED FOR" IN PART I.

CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER	
I certify under penalties of perjury that a TIN has not been issued to me, and either (1) I have mailed or delivered an application to receive a TIN to the appropriate IRS Center or Social Security Administration Office or (2) I intend to mail or deliver an application in the near future. I understand that if I do not provide a TIN by the time of payment, a portion of all reportable payments made to me pursuant to the Tender Offer and the Consent Solicitation will be withheld.	
Signature: _____	Date: _____

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9**

GUIDELINES FOR DETERMINING THE PROPER IDENTIFICATION NUMBER TO GIVE THE PAYER — Social security numbers have nine digits separated by two hyphens: *i.e.*, 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: *i.e.*, 00-0000000. The table below will help determine the number to give the payer.

FOR THIS TYPE OF ACCOUNT:	GIVE NAME AND SOCIAL SECURITY NUMBER 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 single-owner LLC	The owner ⁽³⁾
FOR THIS TYPE OF ACCOUNT:	GIVE NAME AND EMPLOYER IDENTIFICATION NUMBER OF:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate or pension trust	The legal entity ⁽⁴⁾
8. Corporation or LLC electing corporate status on Form 8832	The corporation
9. Partnership or multi-member LLC	The partnership
10. Association, club, religious, charitable, educational or other tax-exempt organization	The organization
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 a social security number, that person's number must be furnished.
- (2) Circle the minor's name and furnish the minor's social security number.
- (3) You must show your individual name, but you may also enter your business or "DBA" name. You may use either your social security number or employer identification number (if you have one).
- (4) List first and circle the name of the legal trust, estate or pension trust. (Do not furnish the taxpayer identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

NOTE: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.

OBTAINING A NUMBER

If you do not have a taxpayer identification number or you do not know your number, obtain Form SS-5, Application for a Social Security Number Card, or Form SS-4, Application for Employer Identification Number, at the local office of the Social Security Administration or the Internal Revenue Service (the “IRS”) and apply for a number. (Both forms can be found on the web at <http://www.ssa.gov> or <http://www.irs.gov>).

EXEMPT FROM BACKUP WITHHOLDING

If you are exempt from backup withholding, enter your name as described above, write “Exempt from backup withholding” in Part II of the form and 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.*

Exempt payees. Backup withholding is not required on any payments made to the following payees (section references are to the Internal Revenue Code):

1. An organization exempt from tax under section 501(a), or an individual retirement plan where the payor is also the trustee or custodian, 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; and
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; and
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 recipients listed above, 1 through 15.

If the payment is for:	Then the payment is exempt for:
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 (see Form 1099-MISC and instructions)	Generally, exempt recipients 1 through 7

Exempt payees described above should file Form W-9 to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT FROM BACKUP WITHHOLDING" IN PART II OF THE FORM AND RETURN IT TO THE PAYER.

Certain payments, other than interest, dividends and patronage dividends, that are not subject to information reporting are also not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A and 6050N and the regulations under such sections.

PRIVACY ACT NOTICE

Section 6109 requires most recipients of dividend, interest or other payments to give taxpayer identification numbers to payers who must report the payments to the IRS. 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 and the District of Columbia to carry out their tax laws. The IRS may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold 28% of taxable interest, dividend and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

PENALTIES

- (1) **Failure to Furnish Taxpayer Identification Number** — If you fail to furnish your correct taxpayer identification number to a payer, 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.
- (2) **Civil Penalty for False Information With Respect to Withholding** — If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.
- (3) **Criminal Penalty for Falsifying Information** — Falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE IRS

Any question regarding procedures for tendering Notes and delivering Consents request for additional copies of the Statement or this Letter of Transmittal should be directed to the Information Agent.

The Information Agent for the Tender Offer and the Consent Solicitation is:

Georgeson Inc.

199 Water Street, 26th Floor
New York, New York 10038
Banks and brokers call: (212) 440-9800
All others toll free: (800) 932-9864

Any questions regarding the terms of the Tender Offer and the Consent Solicitation should be directed to the Dealer Managers and Solicitation Agents.

The Dealer Managers for the Tender Offer and the Solicitation Agents for the Consent Solicitation are:

J.P. Morgan Securities LLC

383 Madison Avenue
New York, New York 10179
Attention: Liability Management Group
(800) 245-8812 (toll free)
(212) 270-1200 (collect)

Credit Suisse Securities (USA) LLC

Eleven Madison Avenue
New York, New York 10010
Attention: Liability Management Group
(800) 820-1653 (toll free)
(212) 538-2147 (collect)