

have represented in writing to the Trustee that they are, or are acting on behalf of, Benefit Plan Investors owning 25% or more of the Outstanding Income Notes (excluding Income Notes held by Controlling Persons) immediately after such purchase or proposed transfer (determined in accordance with the Plan Asset Regulation and the Indenture). It understands that the Issuer may require any holder of the Income Notes that has made a false representation with respect to the foregoing matters to sell the Income Notes and, if such holder does not comply with such demand within 30 days thereof, the Issuer may sell such holder's interest in the Income Notes. It understands that any transfer effected in connection with such a representation that was false will be of no force and effect, will be void *ab initio*, and will not operate to transfer any rights to the transferee, notwithstanding any instructions to the contrary to the Issuer, the Trustee or any intermediary.

6. The purchaser understands that the Indenture permits the Issuer to demand that any Holder of an Income Note in the form of a Certificated Note who is determined not to be (i) a Qualified Purchaser or a Knowledgeable Employee and (ii) a Qualified Institutional Buyer or an Accredited Investor to sell such Income Note (a) to a Person who is both (i) a Qualified Institutional Buyer or an Accredited Investor (provided that in the case of any transfer to an Accredited Investor and if requested by the Issuer or on its behalf, the transferor or the transferee has provided an opinion of counsel to each of the Issuer and the Trustee that such transfer may be made pursuant to an exemption from registration under the Securities Act and any applicable state securities laws) and (ii) a Qualified Purchaser or a Knowledgeable Employee in a transaction meeting the requirements of an applicable exemption from the Securities Act or (b) to a non-U.S. Person in an offshore transaction in reliance on Regulation S, and, if the Holder does not comply with such demand within 30 days thereof, the Issuer may cause such Holder to sell its Income Notes on such terms as the Issuer may choose.
7. The purchaser acknowledges that it is its intent and that it understands it is the intent of the Issuer that, for purposes of U.S. federal income tax, state and local income and franchise tax and any other income taxes, the Issuer will be treated as a corporation, the Senior Notes will be treated as indebtedness for U.S. federal income tax purposes and the Income Notes (in the absence of an administrative determination or judicial ruling to the contrary) will be treated as equity in the Issuer. The purchaser agrees to such treatment and agrees to take no action inconsistent with such treatment.
8. The purchaser is not purchasing the Income Notes in order to reduce any United States federal income tax liability or pursuant to a tax avoidance plan. In the case of a purchaser that is a bank (as defined in Section 881(c)(3)(A) of the Code) or an affiliate of such a bank, the purchaser (a) is acquiring the Income Notes as a capital markets investment and will not for any purpose treat the assets of the Issuer as loans acquired in its banking business and (b) has not proposed or identified, and will not propose or identify, any security or loan for inclusion in the Collateral.
9. In the case of any purchaser that is not a United States person (as defined in Section 7701(a)(30) of the Code), it is not a bank (as defined in Section 881(c)(3)(A) of the Code) or an affiliate of such a bank, unless the purchaser is a person that is eligible for benefits under an income tax treaty with the United States that eliminates United States federal income taxation of United States source interest not attributable to a permanent establishment in the United States.
10. The purchaser acknowledges that the Issuer is not authorized to engage in activities that could cause it to constitute a finance or lending business for federal income tax purposes and agrees that it will report its investment in the Income Notes in a manner consistent with such limitation, and in particular will not treat the Issuer as an "eligible controlled foreign corporation" for purposes of Section 954(h) of the Code or as deriving income described in Section 1297(b)(2) of the Code.
11. It has provided the Trustee on or immediately prior to its purchase of the Income Notes with a properly completed Form W-9 if it is a "U.S. person" for purposes of the Code that is not exempt from such requirement, and a properly completed Form W-8BEN if it is not a "U.S. person."