

(e) The Issuer and Co-Issuer shall file, or cause to be filed, any tax returns, including information tax returns, required by any governmental authority; *provided*, that the Issuer shall not file, or cause to be filed, any income or franchise tax return in any state of the United States unless it shall have obtained an Opinion of Counsel prior to such filing that, under the laws of such jurisdiction, the Issuer is required to file such income or franchise tax return.

(f) The Issuer will provide, upon the written request of a Holder of Income Notes certifying that it is such a Holder, any information that such Holder reasonably requests to assist such Holder with regard to any filing requirements the Holder may have as a result of the controlled foreign corporation rules under the Code.

(g) The Issuer shall not (i) become the owner of any asset (A) that is treated as an equity interest in an entity that is treated as a partnership or other fiscally transparent entity for United States federal income tax purposes, or (B) the gain from the disposition of which would be subject to United States federal income or withholding tax under section 897 or section 1445, respectively, of the Code or (ii) engage in any activity that would cause the Issuer to be subject to United States federal income tax on a net income basis; *provided*, that the Issuer shall be entitled to receive, and shall be fully protected in relying on, an Opinion of Counsel in making each such determination.

(h) If required to prevent the withholding and imposition of United States income tax, the Issuer shall deliver or cause to be delivered a United States Internal Revenue Service Form W-8BEN or applicable successor form, or such other form as may be required by the underlying documents with respect to any Collateral Obligation, to each issuer or obligor of or counterparty with respect to a Collateral Obligation at the time such Collateral Obligation is purchased or entered into by the Issuer and annually thereafter.

Section 7.18 DTC and Related Actions.

(a) The Issuer shall direct DTC to take the following steps in connection with the Global Securities:

(i) The Issuer shall direct DTC to include the “3c7” marker in the DTC 20-character security descriptor and the 48-character additional descriptor for the Rule 144A Global Securities in order to indicate that sales are limited to Qualified Purchasers that are Qualified Institutional Buyers.

(ii) The Issuer shall direct DTC to cause each physical DTC delivery order ticket delivered by DTC to purchasers to contain the 20-character security descriptor and shall direct DTC to cause each DTC delivery order ticket delivered by DTC to purchasers in electronic form to contain the “3c7” indicator and the related user manual for participants.

(iii) On or prior to the Closing Date, the Issuer will instruct DTC to send the “Important Notice to DTC Participants,” in substantially the form of Exhibit H hereto, to all participants.