

**DECLARATION OF [APOLLO ENTITY]<sup>1</sup>**

I, [ ], in my capacity as the [ ] of [Apollo Entity] declare under penalty of perjury under the laws of the United States of America that the following statements are true and correct to the best of my knowledge:

1. BRH Holdings, L.P. (EIN: 98-0541994) (“BRH”) was formed in connection with the creation of Apollo in 2007 and, along with the other controlled foreign partnerships, controlled foreign corporations and foreign disregarded entities listed on the enclosed Exhibit A (the “Foreign Entities”), has its books and records maintained by Apollo.

2. The Foreign Entities (other than BRH) are foreign affiliates of BRH, whose tax information is not directly reported to the partners of BRH, but instead rolled into the tax reporting of BRH.

3. The Foreign Entities were not engaged in tax evasion during the 2007-2014 tax years.

4. BRH provided Black Family Partners, L.P. (“Black Family Partners”) with a Schedule K-1 for each tax year from 2007 through 2014 that included all items of taxable income and loss attributable to Black Family Partners’ interest in BRH.

5. The Schedules K-1 originally provided by BRH to Black Family Partners for the 2007-2012 tax years did not indicate any obligation to file any IRS Forms 5471, 8858 or 8865 (the “International Information Returns”) with respect to any of the Foreign Entities.

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<sup>1</sup> Appropriate entity to be confirmed.

6. The Schedules K-1 provided by BRH to Black Family Partners for 2013 and 2014 included the following footnote: “**FORM 8865: RETURN OF U.S. PERSONS WITH RESPECT TO CERTAIN FOREIGN PARTNERSHIPS: THERE WERE NO FILING REQUIREMENTS WITH RESPECT TO FOREIGN PARTNERSHIPS DURING THE 2013 TAX YEAR AND THEREFORE A FILING OF FORM 8865 IS NOT REQUIRED BY THE PARTNER. PLEASE CONSULT YOUR TAX ADVISOR.**”

7. In August 2016, members of Apollo’s internal tax department informed representatives of Black Family Partners, for the first time, that Leon and Debra Black, as the tax owners of Black Family Partners, likely had an obligation to file the International Information Returns with respect to BRH and the other Foreign Entities for the 2007-2014 tax years.

8. Since August 2016, members of Apollo’s internal tax department have worked diligently with internal and external tax advisors including Deloitte to compile all information with respect to the Foreign Entities that Black Family Partners requires to properly complete and file the International Information Returns for the Foreign Entities.

9. Members of Apollo’s internal tax department, working with Deloitte, have provided representatives of Black Family Partners with complete and accurate tax and financial information required to complete the International Information Returns for all of the Foreign Entities listed on Exhibit A for the 2007-2014 tax years.

10. Exhibit A is a complete and accurate list of all foreign entities that are indirectly or constructively owned by BRH for which Black Family Partners has an obligation to file an International Information Return for the 2007-2014 tax years.

11. In their review of the prior filings, members of Apollo's internal tax department, working with Deloitte, concluded that the taxable income and loss amounts included in the originally issued Schedules K-1 by BRH were accurate and no additional or different amounts are required to be included in respect of the filing of the International Information Returns of the Foreign Entities listed on Exhibit A.

Dated: December \_\_, 2016  
New York, NY

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[Officer of Apollo Entity]