

DECLARATION OF [DELOITTE]¹

I, [], in my capacity as a partner of [Deloitte], 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. Representatives of [Deloitte] prepared the Schedule K-1 for BRH Holdings, [REDACTED]. (“BRH”) to be provided to Black Family Partners, [REDACTED]. (“Black Family Partners”) for each of the 2011-2014 tax years, and the Schedule K-1 prepared by [Deloitte] included all items of taxable income and loss attributable to Black Family Partners’ interest in BRH.

2. The tax information for the foreign affiliates of BRH is not directly reported to Black Family Partners, but is instead rolled into the tax reporting of BRH.

3. The Schedule K-1 provided to Black Family Partners for the 2011-2014 tax years did not indicate any obligation to file any information returns, including IRS Forms 5471, 8858 and 8865 (the “International Information Returns”), with respect to BRH or the many other foreign entities held through BRH (the “Foreign Entities”).

4. The Schedule K-1 provided to Black Family Partners for each of the 2013 and 2014 tax years 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.”**

¹ Appropriate entity to be confirmed.

5. Since August 2016, representatives of [Deloitte] have worked diligently with members of Apollo's internal tax to compile complete and accurate tax and financial 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.

6. In their review of the prior filings, representatives of [Deloitte], working with members of Apollo's internal tax department, 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.

Dated: December __, 2016
New York, NY

[Partner of Deloitte]