

Emerald Plantation Holdings Limited

(the “Company”)

Notice of Offer to Purchase dated June 23, 2015

To holders (the “Noteholders”) of US\$300,000,000 6.00% Guaranteed Senior Notes due 2020 (CUSIP No. 29101W AA4) (the “Notes”) (such term as used herein including notes issued in connection with interest paid in-kind) issued by the Company pursuant to an indenture dated January 30, 2013 between the Company, Computershare Trust Company, N.A., (“Computershare”) as Trustee and Security Trustee, and the Initial Subsidiary Guarantors listed therein (as amended from time to time, the “Indenture”), and to Computershare, as Trustee and Paying Agent (the “Paying Agent”) under the Indenture.

Attached are an Offer to Purchase document, dated June 23, 2015 (the “Offer to Purchase”), and a Letter of Transmittal (the “Letter of Transmittal”), relating to the offer (the “Offer”) by the Company, to purchase for cash up to \$85,134,827 in aggregate principal amount of and accrued and unpaid interest on its outstanding Notes in minimum principal amounts of \$1.00 and integral multiples of \$1.00 in excess thereof upon the terms and subject to the conditions of the attached Offer to Purchase and Letter of Transmittal. The Company will accept for payment any and all Notes properly tendered according to the terms of the Offer to Purchase and the Letter of Transmittal, at a purchase price of \$1,000 per \$1,000 principal amount of Notes validly tendered (and not validly withdrawn) prior to the Expiration Date (as defined below), plus accrued and unpaid interest at the rate of 6.00% per annum from the last interest payment date for the Notes preceding the Payment Date (as defined below) to, but not including, the Payment Date, subject to proration as further set forth in the Offer to Purchase.

The Offer is being made in part pursuant to the covenant stated in Section 4.15(d) of the Indenture (*Limitation on Asset Sales*), in connection with certain recent sales of assets, each of which constituted an “Asset Sale” (as such term is defined in the Indenture).

For further details of the Offer, Noteholders are advised to refer to the attached Offer to Purchase and Letter of Transmittal, which is also being made available to all persons in whose name a Note is registered and their duly designated proxies. Noteholders are also advised to refer to the instructions contained within the Offer to Purchase and the Letter of Transmittal.

The Offer will expire at **5:00 p.m., New York City time, on July 23, 2015** (the “Expiration Date”). The Offer to Purchase Payment Date (as such term is defined in the Indenture) will be July 28, 2015 (such date, the “Payment Date”).

This announcement is for information purposes only and is neither an offer to sell nor a solicitation of an offer to buy any security. The Offer is not being made to (and the tender of Notes will not be accepted from or on behalf of) Noteholders in any jurisdiction in which the making or acceptance of the Offer would be unlawful. The Offer does not constitute an offer to purchase Notes in any jurisdiction in which, or to or from any person to or from whom, it is unlawful to make such offer under applicable securities or “blue sky” laws. If the Company becomes aware of any jurisdiction in which the making of the Offer or the tender of Notes for payment would not be in compliance with applicable laws, the Company may or may not, in its sole discretion, make an effort to comply with any such law. If, after such effort, if any, the Company is not able to comply with any such law, the

Offer will not be made to (nor will tenders be accepted from) any Noteholder residing in such jurisdiction.

Any Note not tendered will continue to accrue interest pursuant to its terms. Unless the Company defaults in the payment of the purchase price, any Note accepted for payment pursuant to the Offer shall cease to accrue interest on and after the Payment Date.

Registered Noteholders electing to have a Note purchased pursuant to the Offer will be required to surrender the Note, together with the form entitled "Option of Holder to Elect Purchase" on the reverse side of the Note completed, to the Paying Agent at either of the following addresses prior to the close of business on the Business Day immediately preceding the Payment Date:

By Mail

Computershare
c/o Voluntary Corporate Actions
P.O. Box 43011
Providence, RI 02940-3011

By Registered, Certified or Express Mail or by Overnight Courier: Computershare

Computershare
c/o Voluntary Corporate Actions
250 Royall Street, Suite V
Canton, MA 02021

Beneficial owners of Notes are advised to refer to the instructions contained within the Offer to Purchase and the Letter of Transmittal.

Noteholders will be entitled to withdraw their election if the Paying Agent receives, not later than the close of business on the third Business Day immediately preceding the Payment Date, a facsimile transmission or letter setting forth the name of such Noteholder, the principal amount of Notes delivered for purchase and a statement that such Noteholder is withdrawing his election to have such Notes purchased.

Registered Noteholders whose Notes are being purchased only in part will be issued new Notes equal in principal amount to the unpurchased portion of the Notes surrendered; provided that each Note purchased and each new Note issued shall be in a principal amount of US\$1.00 or integral multiples of US\$1.00.

For enquiries, please contact the Information Agent, Georgeson Inc., at (888) 607-9252 (toll free) or +1 (781) 575-2137 (international callers), or the Company at info@emerald-plantation.com.

Emerald Plantation Holdings Limited

23 June 2015

OFFER TO PURCHASE



Emerald Plantation Holdings Limited

Emerald Plantation Holdings Limited

OFFER TO PURCHASE FOR CASH UP TO \$85,134,827 IN PRINCIPAL OF AND ACCRUED AND UNPAID INTEREST ON OUTSTANDING 6.00% GUARANTEED SENIOR NOTES DUE 2020

THE OFFER (AS DEFINED HEREIN) WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON JULY 23, 2015 (SUCH DATE AND TIME, THE “EXPIRATION DATE”). IN ORDER TO RECEIVE THE OFFER CONSIDERATION (AS DEFINED HEREIN), A HOLDER OF NOTES (AS DEFINED HEREIN) MUST VALIDLY TENDER ITS NOTES ON OR PRIOR TO THE EXPIRATION DATE.

ANY HOLDER THAT VALIDLY WITHDRAWS ITS NOTES FROM THE OFFER WILL NOT RECEIVE ANY OFFER CONSIDERATION.

TENDERED NOTES MAY BE WITHDRAWN AT ANY TIME ON OR PRIOR TO THE EXPIRATION DATE.

Emerald Plantation Holdings Limited (the “Company”), hereby offers (the “Offer”) to purchase for cash up to \$85,134,827 in aggregate principal amount of and accrued and unpaid interest on, its outstanding 6.00% Guaranteed Senior Notes due 2020 (CUSIP No. 29101W AA4) (the “Notes”, such term as used herein including notes issued pursuant to the Indenture (as defined below) in connection with interest paid in-kind, referred to as “PIK Notes” in the Indenture), issued by the Company pursuant to an Indenture dated January 30, 2013 (as amended, the “Indenture”) between the Company, Computershare Trust Company, N.A., as Trustee and Security Trustee (the “Trustee”), and the Initial Subsidiary Guarantors listed therein, upon the terms and subject to the conditions set forth in this Offer to Purchase (this “Offer to Purchase”).

The following table summarizes the material pricing terms for the Offer:

Title of Security	ISINs/ CUSIP Numbers	Aggregate Principal Amount Outstanding	Expiration Date	Tender Offer Considera- tion (2)	Aggregate Amount Available to pay Offer Consideration
6.00% Guaranteed Senior Notes due 2020	ISIN No. US29101WAA45 CUSIP No. 29101W AA4	\$261,102,976 (1)	July 23, 2015	Cash payment of \$1,000.00, plus accrued and unpaid interest(3)	\$85,134,827

(1) The Notes were initially issued in the aggregate principal amount of \$299,999,916. On July 2, 2013, \$10,066,664 aggregate principal amount of PIK Notes (as defined in the Indenture) were issued, resulting in an aggregate principal amount of \$310,066,580. On May 7, 2014, the Company accepted for payment \$48,963,604 aggregate principal amount of Notes, resulting in an aggregate principal amount of \$261,102,976.

(2) Per \$1,000 principal amount of Notes validly tendered and accepted by the Company, subject to proration as further described herein.

(3) At the rate of 6.00% per annum on the principal amount of Notes validly tendered and accepted by the Company from the most recent interest payment date preceding the Payment Date to, but not including, the Payment Date.

Subject to the terms and conditions of the Offer, Holders who validly tender their Notes on or prior to the Expiration Date and who do not validly withdraw such Notes under the circumstances provided herein, will be entitled to receive, for each \$1,000 in principal amount of Notes validly tendered and accepted for payment by the Company (the date upon which the Company accepts validly tendered Notes for payment is referred to herein as the “Acceptance Date” and the date upon which the Company pays the Offer Consideration is referred to herein as the “Payment Date”), \$1,000.00 in cash, plus accrued and unpaid interest (at the rate of 6.00% per annum) on the principal amount of such Notes from the most recent interest payment date preceding the Payment Date to, but not including, the Payment Date (the “Offer Consideration”), subject to proration as further described herein.

Holders must validly tender (and not validly withdraw) their Notes on or prior to the Expiration Date in order to receive the Offer Consideration. Subject to the terms of the Offer, Holders of Notes may withdraw tendered Notes at any time on or prior to the Expiration Date.

In order to participate in the Offer, Holders must submit instructions in the form required by the relevant clearing system (as defined below). The relevant clearing systems may set and inform holders of an earlier deadline within which Holders should submit their instructions to the relevant clearing systems.

A beneficial owner whose Notes are held by a broker, custodian, dealer, commercial bank, trust company or other nominee must contact such nominee if such beneficial owner wishes to tender its Notes with respect to Notes so held. The relevant broker, custodian, dealer, commercial bank, trust company or other nominee may set and inform holders of an earlier deadline within which holders should submit their instructions to the relevant clearing systems.

Holders who do not validly give their instructions will not be able to participate in the Offer. See “Procedure for Tendering Notes.” Forms of the instructions can be obtained from the direct participants or the clearing systems, as applicable.

By submitting an electronic instruction to the relevant clearing system in connection with the Offer, the Notes that are the subject of such electronic instruction shall thereupon be blocked in the relevant clearing system to the order of the Depositary, unless such electronic instructions are validly revoked or until unblocked by the clearing systems on instructions from the Depositary, which will occur promptly after the Payment Date. Blocked Notes may not be transferred unless the Notes are unblocked by validly revoking such electronic instructions. See “Procedure for Tendering Notes.”

Neither this Offer to Purchase nor any of the other documents relating to the Offer have been filed with or reviewed by any federal, state, provincial or territorial securities commission or regulatory authority of any country, nor has any such commission or authority passed upon the accuracy or adequacy of this Offer to Purchase or any of the other documents related to the Offer. Any representation to the contrary is unlawful and may be a criminal offense.

TABLE OF CONTENTS

	<u>Page</u>
IMPORTANT INFORMATION	7
AVAILABLE INFORMATION.....	8
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE	8
FORWARD-LOOKING STATEMENTS	8
SUMMARY	11
CERTAIN INFORMATION CONCERNING THE COMPANY	14
PURPOSE OF THE OFFER.....	14
SOURCE AND AMOUNT OF FUNDS	15
TERMS OF THE OFFER.....	15
CERTAIN SIGNIFICANT CONSIDERATIONS.....	17
PROCEDURE FOR TENDERING NOTES	18
WITHDRAWAL OF TENDERS.....	21
CERTAIN TAX CONSIDERATIONS	22
THE INFORMATION AGENT AND THE DEPOSITARY	22
FEES AND EXPENSES	23
MISCELLANEOUS	23

IMPORTANT NOTICE

IMPORTANT: YOU MUST READ THE FOLLOWING BEFORE CONTINUING. The following applies to the Offer to Purchase dated June 23, 2015 (the “Offer to Purchase”) following this page, and you are therefore advised to read this carefully before reading, accessing or making any other use of the Offer to Purchase. In accessing the Offer to Purchase, you agree to be bound by the following terms and conditions, including any modifications to them from time to time.

NOTHING IN THIS ELECTRONIC TRANSMISSION CONSTITUTES AN OFFER OF SECURITIES FOR PURCHASE OR SALE IN ANY JURISDICTION WHERE IT IS UNLAWFUL TO DO SO. THE FOLLOWING OFFER TO PURCHASE SHOULD NOT BE FORWARDED OR DISTRIBUTED TO ANY OTHER PERSON AND SHOULD NOT BE REPRODUCED IN ANY MANNER WHATSOEVER. ANY FORWARDING, DISTRIBUTION OR REPRODUCTION OF THIS DOCUMENT IN WHOLE OR IN PART IS UNAUTHORIZED. FAILURE TO COMPLY WITH THIS DIRECTIVE MAY RESULT IN A VIOLATION OF APPLICABLE LAWS.

THIS INFORMATION STATEMENT HAS BEEN PREPARED BASED ON THE INFORMATION AVAILABLE TO THE COMPANY AS AT THE DATE HEREOF. NO ASSURANCE CAN BE GIVEN THAT THIS INFORMATION STATEMENT DOES NOT CONTAIN A MISREPRESENTATION OR THAT IT CONTAINS FULL, TRUE AND PLAIN DISCLOSURE OF ALL MATERIAL FACTS RELATING TO THE COMPANY AND ITS SUBSIDIARIES.

SUBJECT TO THE FOREGOING, THIS INFORMATION STATEMENT CONTAINS IMPORTANT INFORMATION THAT SHOULD BE READ BY AFFECTED CREDITORS BEFORE ANY DECISION IS MADE WITH RESPECT TO THE MATTERS REFERRED TO HEREIN.

NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION IN CONNECTION WITH THE MATTERS RELATED TO THE OFFER TO PURCHASE OTHER THAN THOSE CONTAINED IN THIS INFORMATION STATEMENT AND IF GIVEN OR MADE, ANY SUCH INFORMATION OR REPRESENTATION SHOULD BE CONSIDERED AS NOT HAVING BEEN AUTHORIZED AND MUST NOT BE RELIED UPON.

Holders of Notes should not construe the contents of this Information Statement as investment, legal or tax advice. A Holder should consult its own legal, financial, tax or other professional advisors with respect to the legal, tax, business, financial and related consequences of the Offer to Purchase for such Holder. In making a decision regarding the Offer to Purchase, Holders must rely on their own examination of the Company and the advice of their own advisors. Holders should seek advice from their own advisors concerning the income tax consequences of the Offer to Purchase.

Confirmation of your Representation: This Offer to Purchase is being sent at your request and by accepting the email and accessing this Offer to Purchase, you shall be deemed to have represented to us that you consent to delivery of such Offer to Purchase by electronic transmission and that you are a holder or a beneficial owner of the 6.00% Guaranteed Senior Notes due 2020 (the “Notes”) issued by Emerald Plantation Holdings Limited.

You are reminded that this Offer to Purchase has been delivered to you on the basis that you are a person into whose possession this Offer to Purchase may be lawfully delivered in accordance with the laws of the jurisdiction in which you are located and you may not, nor are you authorized to, deliver this Offer to Purchase to any other person. If you are not the named addressee to whom this Offer to Purchase has been delivered, please notify the sender immediately and destroy this Offer to Purchase.

This Offer to Purchase does not constitute, and may not be used in connection with, an offer or solicitation in any place where offers or solicitations are not permitted by law.

This Offer to Purchase has been sent to you in an electronic form. You are reminded that documents transmitted via this medium may be altered or changed during the process of electronic transmission and consequently none of Georgeson Inc., any person who controls any such firm, or any director, officer, employee or agent of any such firm or affiliate of any such person who controls any such firm, or any director, officer, employee or agent of any such firm or affiliate of such person who controls any such firm, or any director, officer, employee or agent of any such firm or affiliate of any such person, accept any liability or responsibility whatsoever in respect of any difference between the Offer to Purchase distributed to you in electronic format and the hard copy version available to you on request from Georgeson Inc., the Information Agent.

SUMMARY OF IMPORTANT DATES FOR THE OFFER

Holders should take note of the following important dates in connection with the Offer.

Date	Event
June 23, 2015	Commencement of the Offer.
June 23, 2015 through 5:00 p.m., New York City time, on July 23, 2015	The period during which Holders may tender Notes.
5:00 p.m., New York City time, on July 23, 2015	The Expiration Date. The deadline for Holders to tender Notes pursuant to the Offer and be eligible to receive the Offer Consideration.
July 28, 2015	The Acceptance Date.
July 28, 2015	The Payment Date of the Offer Consideration for Notes accepted for payment on the Acceptance Date.

IMPORTANT INFORMATION

Any Holder desiring to tender Notes pursuant to the Offer should request its broker, dealer, commercial bank, trust company or other nominee to effect the transaction for such Holder.

Because only registered holders of Notes are entitled to tender Notes, beneficial owners of Notes must instruct the broker, dealer, commercial bank, trust company or other nominee that holds the Notes on their behalf to tender the Notes on such beneficial owners' behalf.

The Depository Trust Company ("DTC") has authorized DTC participants that hold Notes on behalf of beneficial owners of Notes through DTC to tender their Notes as if they were Holders. To effectively tender Notes that are held through DTC, DTC participants should electronically transmit their acceptance (and thereby tender Notes) to DTC through the DTC Automated Tender Offer Program ("ATOP"), for which the transaction will be eligible, and follow the procedure for book-entry transfers set forth in "Procedure for Tendering Notes."

There are no guaranteed delivery provisions provided for by the Company in conjunction with the Offer under the terms of this Offer to Purchase. Holders must tender their Notes in accordance with the procedures set forth under "Procedure for Tendering Notes."

The delivery of this Offer to Purchase shall not under any circumstances create any implication that the information contained in this Offer to Purchase is correct as of any time subsequent to the date of this Offer to Purchase or that there has been no change in the information set forth in this Offer to Purchase or in the affairs of the Company or any of its subsidiaries or affiliates since the date of this Offer to Purchase.

Holders will not be obligated to pay brokerage fees or commissions to, or the fees and expenses of the Information Agent, the Depository (each as defined herein) or the Company in connection with the Offer. Holders who tender their Notes through a broker, dealer, commercial bank, trust company or other nominee should contact such institution as to whether it charges any service fees. See "The Information Agent and the Depository." Questions and requests for assistance may be directed to Georgeson Inc., the Information Agent, at its addresses and telephone numbers set forth on the back cover of this Offer to Purchase. Additional copies of this Offer to Purchase and other related materials may be obtained from the Information Agent and via the website www.emeraldplantationholdings.com. Beneficial owners may also contact their brokers, dealers, commercial banks, trust companies or other nominees through which they hold the Notes with questions and requests for assistance.

The Company recommends that Holders should tender Notes pursuant to the Offer. See "Terms of the Offer—General."

To be valid, tenders of Notes must be received (and not withdrawn) on or prior to the Expiration Date.

This Offer to Purchase contains important information that should be read carefully before any decision is made with respect to the Offer.

If a Holder is in any doubt as to the contents of this Offer to Purchase or the action it should take, the Holder should seek advice from its stockbroker, lawyer, bank manager, solicitor, accountant or appropriately authorized independent financial adviser.

The Offer is not being made to (and the tender of Notes will not be accepted from or on behalf of) Holders in any jurisdiction in which the making or acceptance of the Offer would be unlawful. This offer to purchase does not constitute an offer to purchase Notes in any jurisdiction in which, or to or from any person to or from whom, it is unlawful to make such offer under applicable securities or “blue sky” laws. If the Company becomes aware of any jurisdiction in which the making of the Offer or the tender of Notes for payment would not be in compliance with applicable laws, the Company may or may not, in its sole discretion, make an effort to comply with any such law. If, after such effort, if any, the Company is not able to comply with any such law, the Offer will not be made to (nor will tenders be accepted from) any Holder residing in such jurisdiction.

AVAILABLE INFORMATION

The Company submits annual and semi-annual reports to Holders and its shareholders. The Information Agent will provide, without charge, to each Holder to whom this Offer to Purchase is delivered, upon the request of such Holder, a copy of the Indenture, the Notes and the most recent annual and interim reports filed by the Company. Copies of this Offer to Purchase and any other documents (or parts of documents) that constitute part of the Offer will also be provided without charge to each such person, upon request and via the website www.emeraldplantationholdings.com. Requests for such documents should be directed to the Information Agent at the address set forth on the back cover of this Offer to Purchase.

No person has been authorized to give any information or to make any representation not contained or incorporated by reference in this Offer to Purchase and, if given or made, such information or representation may not be relied upon as having been authorized by the Company, the Trustee, the Information Agent or the Depository.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The Company’s most recent Annual Report dated as of March 31, 2015 is hereby incorporated by reference into this Offer to Purchase. The information incorporated by reference into this Offer to Purchase is deemed to be part of this document, except for any information superseded by information contained in this document or any filing of a later date that is incorporated by reference herein.

The information relating to the Company contained in this Offer to Purchase should be read together with the information in the documents incorporated by reference into this Offer to Purchase.

FORWARD-LOOKING STATEMENTS

This Offer to Purchase and the documents incorporated by reference into this Offer to Purchase contain forward-looking statements that are, by their nature, subject to significant risks and uncertainties. These forward-looking statements include, without limitation, statements relating to:

- the Company and its subsidiaries’ (together, the “Group”) business strategies;
- the Group’s asset realization plans
- the Group’s plans for managing and disposing of forestry assets;
- the Company’s capital expenditure plans;

- the Company’s operations and business prospects;
- the Company’s financial information and data;
- the regulatory environment as well as the industry outlook generally;
- future developments in the Company’s industry;
- the general economic trend of the People’s Republic of China (the “PRC”) and the Group’s key sales markets; and
- other statements that are not historical facts.

The words “aim,” “anticipate,” “believe,” “continue,” “could,” “estimate,” “expect,” “forecast,” “going forward,” “intend,” “may,” “plan,” “potential,” “project,” “prospective,” “seek,” “should,” “will,” “would,” and similar expressions, as they relate to the Company, are intended to identify a number of these forward-looking statements. These forward-looking statements reflect the Company’s current views with respect to future events and are not a guarantee of future performance. Actual results may differ materially from information contained in the forward-looking statements as a result of a number of factors, including, without limitation, the following:

- the Group and Company’s profits and cash flows may fluctuate significantly due to revaluation gains or losses on the Group’s plantation and manufacturing assets and rights. However, changes in fair values of the Group’s plantation assets less costs to sell, which have made up a substantial portion of the Group’s profits in the past, are unrealized and do not reflect cash outflows or inflows;
- the Company assumed substantially all of the assets of Sino-Forest Corporation on January 30, 2013 and has only been operating the relevant businesses and assets from that date;
- events prior to January 30, 2013 indicate uncertainty over ownership and quality of plantation assets in the PRC and the ability to realize receivables whether in whole or in part, which has resulted in members of the Group being party to various litigation claims, whether as plaintiff in such claim, defendant or both;
- unforeseen circumstances encountered or which may be encountered during execution of the Group’s asset realization plans including, but not limited to, the crystallization of unforeseen liabilities and the ability to remit cash from the PRC to overseas;
- the Group’s results and cash flows are sensitive to the results of its operations and to the impact and timing of its asset realization plans; and
- the Group depends on certain major customers and markets.

The Company does not intend to update or otherwise revise the forward-looking statements contained in or incorporated by reference into this Offer to Purchase, whether as a result of new information, future events or otherwise. Because of such risks, uncertainties and assumptions, the forward-looking events and circumstances discussed in this Offer to Purchase might not occur in the way the Company expects, or at all. Holders should not place undue reliance on any forward-looking information.

All forward-looking statements contained in or incorporated by reference into this Offer to Purchases are qualified in their entirety by reference to this cautionary statement.

THIS OFFER TO PURCHASE CONTAINS IMPORTANT INFORMATION WHICH SHOULD BE READ BEFORE ANY DECISION IS MADE WITH RESPECT TO THE OFFER.

SUMMARY

The following summary is provided solely for the convenience of the Holders of Notes. This summary is not intended to be complete and is qualified in its entirety by reference to, and should be read in conjunction with, the full text and more detailed information contained elsewhere in this Offer to Purchase. Except as expressly defined in this summary, capitalized terms used but not defined herein shall have the meanings set forth elsewhere in this Offer to Purchase. As used herein, references to “dollars” or “\$” are to U.S. dollars.

The Company.....	Emerald Plantation Holdings Limited, an exempted company incorporated in the Cayman Islands
The Group.....	The Company and its subsidiaries
The Notes.....	6.00% Guaranteed Senior Notes due 2020, including PIK Notes (as defined in the Indenture) issued pursuant to the Indenture
ISIN.....	US29101WAA45
CUSIP Number.....	29101W AA4
The Offer.....	The Company is offering to purchase for cash, upon the terms and subject to the conditions set forth in the Offer to Purchase, up to \$85,134,827 in aggregate principal amount of and accrued and unpaid interest on, the Notes validly tendered and not validly withdrawn on or prior to the Expiration Date. See “Terms of the Offer.”
Expiration Date.....	The Expiration Date for the Offer is 5:00 p.m., New York City time, on July 23, 2015.
Offer Consideration.....	The Offer Consideration for each \$1,000 principal amount of Notes validly tendered (and not validly withdrawn) on or prior to the Expiration Date pursuant to the Offer and accepted for payment by the Company will be \$1,000.00, plus accrued and unpaid interest at the rate of 6.00% per annum from the last interest payment date for the Notes preceding the Payment Date to, but not including, the Payment Date, up to an aggregate limit of \$85,134,827.
	Notes may be tendered and will be accepted for payment only in minimum principal amounts of \$1.00 and integral multiples of \$1.00 in excess

	thereof.
Acceptance Date	The Acceptance Date is expected to be on July 28, 2015.
Payment Date	The Payment Date will be on July 28, 2015.
Procedures for Tendering Notes	See “Procedure for Tendering Notes.” For further information, a Holder should contact the Information Agent or consult its broker, dealer, commercial bank, trust company or other nominee.
Withdrawal and Revocation Rights	Notes tendered may be validly withdrawn at any time on or prior to the Expiration Date. For a withdrawal of a tendered Note to be valid, such withdrawal must comply with the procedures set forth in “Withdrawal of Tenders.”
Certain Tax Considerations.....	All Holders should seek advice based on their particular circumstances from an independent tax advisor.
Certain Significant Considerations	For a discussion of certain consequences in deciding whether to participate in the Offer, see “Certain Significant Considerations.”
Brokerage Commissions	No brokerage commissions are payable by Holders of the Notes to the Information Agent, the Depositary or the Company.
Information Agent.....	Georgeson Inc.
Depositary	Computershare Trust Company, N.A.
Further Information.....	Additional copies of this Offer to Purchase can be obtained from the Information Agent for the Offer, Georgeson Inc., at its addresses and telephone numbers set forth on the back cover of this Offer to Purchase and at www.emeraldplantationholdings.com . Questions about the Offer may be directed to the Information Agent at its addresses and telephone numbers set forth on the back cover of this Offer to Purchase.
Blocking Period	With respect to Notes held through DTC, Euroclear or Clearstream, Luxembourg, by submitting an electronic instruction to the relevant clearing system, the Notes that are the subject of such electronic instruction shall thereupon be blocked in the relevant clearing system to the

order of the Depositary, unless such electronic instructions are validly revoked or until unblocked by the clearing systems on instructions from the Depositary, which will occur promptly after the Payment Date (the “Blocking Period”).

During the Blocking Period, the Notes that are the subject of such electronic instructions may not be transferred, unless the Notes are unblocked by validly revoking such electronic instructions.

Trustee

Computershare Trust Company, N.A.

CERTAIN INFORMATION CONCERNING THE COMPANY

Emerald Plantation Holdings Limited, an exempted company incorporated in the Cayman Islands, and its Group is a forest management and wood product manufacturing business with its primary focus in the PRC.

The Company's principal executive offices are located at Rooms 1705-6, 17th Floor, Tai Yau Building, 181 Johnston Road, Wanchai, Hong Kong. The Company's telephone number is +852 2877 0078. The Company's internet address is www.emeraldplantationholdings.com. Information on, or accessible through, the Company's website is not part of this Offer to Purchase.

PURPOSE OF THE OFFER

On April 13, 2014, Mandra Forestry (Jiangxi) Limited, a Restricted Subsidiary (as such term is used in the Indenture) under the Indenture, signed a sale agreement to sell 20,452.8 hectares in aggregate of plantation assets (the "Plantation Sale"). The consideration was RMB82 million (or \$13.3 million) payable in a number of installments. To date approximately \$4,900,000 of payment installments have been received by the Group.

On May 7, 2015, the Group sold the following assets to an outside buyer (collectively, "the Sold Assets"):

- (a) 3,036,000,000 ordinary shares of Greenheart Resources Holdings Limited representing approximately 39.61% of the issued share capital of such entity in exchange for \$10,000,000;
- (b) 496,189,028 ordinary shares of Greenheart Group Limited representing approximately 62.82% of the issued share capital of such entity for \$45,000,000;
- (c) the benefit of loans with an aggregate principal amount of about \$14,500,000, where Greenheart Resources Holdings Limited was the borrower, for outstanding principal and accrued and unpaid interest on such loans; and
- (d) the benefit of loans with an aggregate principal amount of \$40,000,000, where Mega Harvest Limited (together with Greenheart Resources Holdings Limited and Greenheart Group Limited, the "Greenheart Subsidiaries") was the borrower, for outstanding principal and accrued and unpaid interest on such loans

The aggregate consideration payable to the Group in connection with the sale of the Sold Assets is \$110,587,242.06. Pursuant to contractual arrangements with the purchaser of the Sold Assets, a \$27,635,751.79 portion of the purchase price is deferred to October 31, 2015. Accordingly, as of the date hereof, approximately \$82,951,490.27 of the consideration has been advanced to the Group of which the net proceeds after deducting costs and certain taxes are \$80,234,827.

Under the terms of the Indenture, the aggregate of \$85,134,827 of net proceeds so far received in connection with the above transactions constitutes cash that may be applied to permanently repay Senior Indebtedness or make an Investment in Replacement Assets (as such terms are used in the Indenture), subject to the terms of the Indenture. Any cash not applied in such manner is to be applied towards an Offer to Purchase (as such term is used in the Indenture) to all Holders to purchase the maximum principal amount of Notes that may be purchased out of such cash, with the offer price equal to 100% of the principal amount plus accrued and unpaid interest to the date of purchase, payable in cash. Accordingly, one of the purposes of the Offer is to facilitate the Company's performance of this obligation under the Indenture.

SOURCE AND AMOUNT OF FUNDS

The Company intends to pay the Offer Consideration and all costs and expenses related to the Offer with the cash obtained from the Plantation Sale and the sale of the Sold Assets, which funds have been placed in the Mandatory Prepayment Account (as such term is defined in the Indenture) pending application in accordance with the terms of the Indenture.

TERMS OF THE OFFER

General

Upon the terms and subject to the conditions set forth herein, the Company is offering to purchase outstanding Notes (including PIK Notes as defined in the Indenture) together with payment of accrued and unpaid interest up to an aggregate consideration of \$85,134,827 as described below. The aggregate principal amount of Notes (including PIK Notes, as defined in the Indenture) outstanding as of the date hereof is \$261,102,976, of which the Company holds none.

The Offer Consideration for each \$1,000 principal amount of Notes validly tendered (and not validly withdrawn) prior to the Expiration Date and accepted for payment will be \$1,000.00, plus accrued and unpaid interest at the rate of 6.00% per annum from the last interest payment date for the Notes preceding the Payment Date to, but not including, the Payment Date.

The Offer will expire at 5:00 p.m., New York City time, on July 23, 2015.

The Company reserves the right to transfer or assign, from time to time, in whole or in part, to one or more of its affiliates the right to purchase all or any of the Notes tendered pursuant to the Offer. If such assignment occurs, the assignee-affiliate will purchase the Notes validly tendered subject to the terms herein. However, any such transfer or assignment will not relieve the Company of its obligations under the Offer and will not prejudice Holders' rights to receive the Offer Consideration on the Payment Date in exchange for the Notes validly tendered and accepted for payment.

The Company recommends that Holders should tender Notes pursuant to the Offer. Holders are urged to evaluate carefully all information in this Offer to Purchase, consult their own investment and tax advisors and make their own decisions whether to tender any or all Notes held by them.

Any Holder desiring to tender Notes should (a) request the Holder's broker, dealer, commercial bank, trust company or other nominee to effect the transaction or (b) tender through DTC pursuant to ATOP. **A Holder with Notes registered in the name of a broker, dealer, commercial bank, trust company or other nominee must contact and instruct that broker, dealer, commercial bank, trust company or other nominee if such Holder desires to tender those Notes.** To be valid, tenders must be received on or prior to the Expiration Date.

Acceptance of Notes for Purchase; Payment of the Offer Consideration

Upon the terms and subject to the conditions of the Offer, the Company will accept all Notes validly tendered and not validly withdrawn on or prior to the Expiration Date. The Company will make payment of the Offer Consideration pursuant to the Offer on the Payment Date. In all cases, payment for Notes accepted for purchase pursuant to the Offer will be made only after confirmation of book-entry transfer thereof.

Notes may be tendered and will be accepted for payment only in minimum principal amounts of \$1.00 and integral multiples of \$1.00 in excess thereof.

The Company will accept Notes up to a limit of \$85,134,827 in aggregate Offer Consideration and will make payment of the Offer Consideration pursuant to the Offer. If the amount of Notes tendered and not validly withdrawn on or prior to the Expiration Date is such that the aggregate Offer Consideration (consisting of payments of the principal amounts of the Notes, including PIK Notes (as defined in the Indenture) and accrued and unpaid interest on the Notes (including PIK Notes) tendered but excluding expenses relating to the Offer) would be more than \$85,134,827, the Company will accept all Notes tendered on a pro rata basis.

For purposes of the Offer, the Company will be deemed to have accepted for payment validly tendered Notes in the Offer if, as and when the Company gives oral (promptly confirmed in writing) or written notice to the Depository of its acceptance for payment of validly tendered Notes on the Acceptance Date, which is expected to be July 28, 2015. Payment for Notes validly tendered (and not validly withdrawn) and accepted for purchase in the Offer will be made by the Company by depositing such payment in immediately available funds with DTC on the Payment Date. The Depository will act as agent for the Holders for the purpose of facilitating payment from the Company to DTC and DTC's transmission of the Offer Consideration to such Holders.

The Offer Consideration per \$1,000 principal amount of Notes will be rounded to the nearest \$1.00.

If any tendered Notes are not accepted for payment for any reason pursuant to the terms and conditions of the Offer, such Notes will be credited to an account maintained at DTC designated by the participant therein who so delivered such Notes promptly following the Expiration Date.

No alternative, conditional or contingent tenders of Notes will be accepted. A tendering Holder waives all rights to receive notice of acceptance of such Holder's Notes for purchase.

Holders will not be obligated to pay brokerage fees or commissions to, or the fees and expenses of the Information Agent, the Depository or the Company or to pay transfer taxes with respect to the purchase of their Notes in connection with the Offer. The Company will pay all charges and expenses in connection with the Offer. Holders who tender their Notes through a broker, dealer, commercial bank, trust company or other nominee should contact such institution as to whether it charges any service fees. See "The Information Agent and the Depository." Notwithstanding anything in this Offer to Purchase to the contrary, the payments will be made net of any backup withholding tax that is required to be imposed pursuant to applicable law. See "Certain Tax Considerations—Certain United States Federal Income Tax Considerations—Information Reporting and Backup Withholding."

CERTAIN SIGNIFICANT CONSIDERATIONS

In deciding whether to participate in the Offer, each Holder should consider carefully, in addition to the other information contained in this Offer to Purchase, the following:

Potential Effect on Market for Notes Not Tendered and Accepted for Payment

To the extent that Notes are tendered and accepted in the Offer, the trading activity in the Notes that remain outstanding thereafter may become more limited than the current trading activity in the Notes. A debt security with a smaller outstanding principal amount available for trading (a smaller “float”) may command a lower price than would a comparable debt security with a greater float. Therefore, the market price for Notes not tendered or not purchased may be affected adversely to the extent the amount of Notes tendered and purchased pursuant to the Offer reduces the float of the Notes. The reduced float may make the trading price more volatile. There can be no assurance that any trading market will exist for the Notes following the Offer. The extent of the market for the Notes following consummation of the Offer will depend upon the principal amount of the Notes that remain outstanding at such time, the number of holders of Notes remaining at such time, the interest on the part of securities firms in maintaining a market in the Notes and upon other factors. To the extent a market continues to exist for the Notes, the Notes may trade at a discount compared to present trading prices depending on prevailing interest rates, the market for debt instruments with similar credit features, the Company’s operating and financial performance and other factors.

Notes of Tendering Holders Will Be Blocked by the Relevant Clearing System

By submitting an electronic instruction to the relevant clearing system (whether in connection with the Offer), the Notes that are the subject of such electronic instruction shall thereupon be blocked in the relevant clearing system to the order of the Depository, unless such electronic instructions are validly revoked or until unblocked by the clearing systems on instructions from the Depository, which will occur promptly after the Payment Date. Blocked Notes may not be transferred unless the Notes are unblocked by validly revoking such electronic instructions. See “Procedure for Tendering Notes.”

Tax Matters

See “Certain Tax Considerations.”

Other Acquisitions of Notes and Other Actions Relating to the Notes

Whether or not the Offer is consummated, the Company and its affiliates may acquire Notes otherwise than pursuant to the Offer, through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise (and may redeem or defease the Notes in accordance with the Notes and the Indenture), upon such terms and at such prices as they may determine. The prices paid for Notes acquired otherwise than pursuant to the Offer may be more or less than the prices to be paid pursuant to the Offer and could include consideration other than cash. In addition, the Company may exercise its rights to satisfy and discharge, or to defease, the Notes and any such actions on the part of the Company could have adverse tax consequences for Holders of Notes that are not purchased pursuant to the Offer. The Company may also pursue an optional redemption in accordance with the terms of the Indenture, which could result in the remaining outstanding Notes being redeemed at a premium on top of principal and accrued and unpaid interest.

Furthermore, as noted in the Company’s most recent Annual Report dated as of March 31, 2015, the Board of the Company remains committed to, and is pursuing, a sale of the remaining business of the

Group, or a significant part thereof, to a single party. Were such a sale to occur, it would likely be classified as an Entire Sale Transaction or a Change of Control Triggering Event (as such terms are used in the Indenture) which would result in a redemption of the Notes, or an offer to purchase all outstanding Notes, at a redemption price or purchase price (as the case may be) equal to 101% of the Notes' principal amount plus accrued and unpaid interest, if any, to the redemption date or payment date (as the case may be). There can be no assurance that the Company will effect such a transaction or, if effected, that it would be classified as an Entire Sale Transaction or a Change of Control Triggering Event.

PROCEDURE FOR TENDERING NOTES

General

The following summarizes the procedures to be followed by all Holders in tendering their Notes.

IN ORDER TO PARTICIPATE IN THE OFFER, A HOLDER MUST SUBMIT INSTRUCTIONS IN THE FORM REQUIRED BY THE RELEVANT CLEARING SYSTEM (AS DEFINED BELOW). THE RELEVANT CLEARING SYSTEMS MAY SET AND INFORM HOLDERS OF AN EARLIER DEADLINE WITHIN WHICH HOLDERS SHOULD SUBMIT THEIR INSTRUCTIONS TO THE RELEVANT CLEARING SYSTEMS.

A BENEFICIAL OWNER WHOSE NOTES ARE HELD BY A BROKER, CUSTODIAN, DEALER, COMMERCIAL BANK, TRUST COMPANY OR OTHER NOMINEE MUST CONTACT SUCH NOMINEE IF SUCH BENEFICIAL OWNER WISHES TO TENDER ITS NOTES, WITH RESPECT TO NOTES SO HELD. THE RELEVANT BROKER, CUSTODIAN, DEALER, COMMERCIAL BANK, TRUST COMPANY OR OTHER NOMINEE MAY SET AND INFORM HOLDERS OF AN EARLIER DEADLINE WITHIN WHICH HOLDERS SHOULD SUBMIT THEIR INSTRUCTIONS TO THE RELEVANT CLEARING SYSTEMS.

HOLDERS WHO DO NOT VALIDLY GIVE THEIR INSTRUCTIONS WILL NOT BE ABLE TO PARTICIPATE IN THE OFFER. FORMS OF THE INSTRUCTIONS CAN BE OBTAINED FROM THE DIRECT PARTICIPANTS OR THE CLEARING SYSTEMS, AS APPLICABLE.

Expiration Date

The Expiration Date is 5:00 p.m., New York City time, on July 23, 2015.

Tender of Notes Held Through DTC

Any beneficial owner whose Notes are held in book-entry form through a broker, dealer, commercial bank, trust company or other nominee and who wishes to tender Notes should contact such broker, dealer, commercial bank, trust company or other nominee promptly and instruct such nominee to submit instructions on such beneficial owner's behalf. In some cases, the broker, dealer, commercial bank, trust company or other nominee may request submission of such instructions on a specific form. A Holder should check with its nominee to determine the procedures for such firm.

Except as otherwise provided in this Offer to Purchase, delivery of the Notes will be deemed made only when the Agent's Message (as defined below) is actually received by the Depository. In all cases, sufficient time should be allowed to assure timely delivery. **No documents should be sent to the Company.**

A Holder who tenders Notes pursuant to the Offer will be deemed, by acceptance of the Offer, to represent to the Company as follows:

- The Holder of such Notes acknowledges receipt of this Offer to Purchase and represents that such Holder has reviewed this Offer to Purchase.
- Subject to, and effective upon, the acceptance for purchase of, and payment for, the principal amount of Notes tendered, the Holder, by tendering Notes, sells, assigns and transfers to, or upon the order of, the Company, all right, title and interest in and to the Notes that are accepted for payment and releases and discharges the Company and its affiliates from any and all claims such Holder may have now, or may have in the future, arising out of, or related to, the Notes that are accepted for payment, including, without limitation, any claims that such Holder is entitled to receive accrued and unpaid interest on Notes that are tendered and accepted for payment, additional principal or interest payments with respect to the Notes that are tendered and accepted for payment or to participate in any redemption or defeasance of the Notes that are tendered and accepted for payment. The Holder agrees and acknowledges that, by tendering Notes, the Holder consents to the waiver of all accrued and unpaid interest on Notes that have been tendered and accepted for payment pursuant to the Offer.
- The Holder, by tendering Notes, represents and warrants that the Holder has full power and authority to tender, sell, assign and transfer the Notes tendered, that when such Notes are accepted for purchase and payment by the Company, the Company will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right and that the Notes are, at the time of acceptance, and will continue to be, until the payment on the Payment Date or, in the case of Notes in respect of which the tender has been revoked, the date on which such tender is validly revoked, held by it. The Holder, by tendering Notes, agrees it will, upon request, execute and deliver any additional documents deemed by the Information Agent, the Depository or the Company to be necessary or desirable to complete the sale, assignment and transfer of the Notes accepted for purchase and payment.
- All authority conferred or agreed to be conferred by tendering Notes shall survive the death or incapacity of the Holder of such Notes and every obligation of the Holder in connection with tendered Notes shall be binding upon the Holder's heirs, personal representatives, executors, administrators, successors, assigns, trustees in bankruptcy and other legal representatives.
- The Holder irrevocably appoints the Depository to act as its agent for the purpose of facilitating payment by the Company to DTC and transmission by DTC of such payment to the Holder. The Holder acknowledges and agrees that payment shall be deemed to have been made by the Company upon the transfer by the Company of the Offer Consideration to DTC. The Holder further acknowledges and agrees that (i) under no circumstances will interest on the Offer Consideration be paid by the Company by reason of any delay on behalf of DTC in making such payment and (ii) the payment made by the Company to DTC shall fully discharge the Company's obligations to make payment in relation to the Offer and in no event will the Company be liable for interest or damages in relation to any delay or failure of payment to any Holder.
- The Holder acknowledges that to be eligible to receive the Offer Consideration, Notes must be validly tendered at or prior to the Expiration Date.

Book-Entry Delivery of Notes Through ATOP

The Depository will establish an ATOP account on behalf of the Company (the “ATOP Account”) with respect to the Notes at DTC promptly after the date of this Offer to Purchase. The Depository and DTC have confirmed that the Offer is eligible for ATOP, whereby a financial institution that is a participant in DTC’s system may make book-entry delivery of Notes by causing DTC to transfer Notes into the ATOP Account. Tenders of Notes are effected through the ATOP procedures by delivery of an Agent’s Message by DTC to the Depository. The confirmation of a book-entry transfer into the Depository’s ATOP Account at DTC as described above is referred to in this Offer to Purchase as a “Book-Entry Confirmation.” Delivery of documents to DTC does not constitute delivery to the Depository.

The term “Agent’s Message” means a message transmitted to, and received by, the Depository and forming a part of the Book-Entry Confirmation, stating that DTC has received an express acknowledgement from the participant in DTC that such participant has received and agrees to be bound by the terms of the Offer and the Offer to Purchase, including the representations set forth above, and that the Company may enforce such agreement against the participant.

With respect to Notes held through DTC, Euroclear or Clearstream, Luxembourg (each, the “relevant clearing system” as applicable), by submitting an electronic instruction to the relevant clearing system, the Notes that are the subject of such electronic instruction shall thereupon be blocked in the relevant clearing system to the order of the Depository, unless such electronic instructions are validly revoked or until unblocked by the clearing systems on instructions from the Depository, which will occur promptly after the Payment Date (the “Blocking Period”).

During the Blocking Period, the Notes that are the subject of such electronic instructions may not be transferred, unless the Notes are unblocked by validly revoking such electronic instructions.

Tender of Notes for Notes Held Through Euroclear or Clearstream, Luxembourg

If a Holder holds Notes through Euroclear or Clearstream, Luxembourg, the Holder must arrange for a direct participant in Euroclear or Clearstream, Luxembourg, as the case may be, to deliver the tender of the Notes, which includes Blocking Instructions (as defined below), to Euroclear or Clearstream, Luxembourg in accordance with the procedures and deadlines specified by Euroclear and Clearstream, Luxembourg at or prior to the Expiration Date.

“Blocking Instructions” means:

- instructions to block any attempt to transfer the Notes on or prior to the Payment Date;
- irrevocable instructions to debit the account of such Holder on or about the Payment Date in respect of all of the tendered Notes, or in respect of such lesser portion of the Notes of such Holder as are accepted for purchase by the Company, upon receipt of an instruction by the Depository; and
- an irrevocable authorization to disclose, to the Depository, the identity of the participant account holder and account information, and the right of such Holder to withdraw such Notes as set forth in this Offer to Purchase.

The tender of such Notes, which includes Blocking Instructions, must be delivered and received by Euroclear or Clearstream, Luxembourg in accordance with the procedures established by them and

prior to the deadlines established by each of those clearing systems. The Holder of the Notes is responsible for informing itself of these deadlines and for arranging the due and timely delivery of Blocking Instructions to Euroclear or Clearstream, Luxembourg.

Requirements for Electronic Acceptance Notices

Each electronic acceptance notice must specify:

- the principal amount of the Notes being tendered;
- the name of the beneficial owners of the Notes being tendered;
- the country in which such beneficial owner is located; and
- whether the Notes being tendered are subject to any administrative, litigation, arbitral or other legal proceedings.

Financial institutions and other intermediaries should therefore submit a separate electronic acceptance notice for each tender of Notes by one of their customers, and should not aggregate more than one customer into a single electronic acceptance notice.

Determination of Validity

All questions as to the validity, form, eligibility (including time of receipt) and acceptance of any tendered Notes pursuant to any of the procedures described above will be determined by the Company in its sole discretion (whose determination shall be final and binding). **ALTERNATIVE, CONDITIONAL, OR CONTINGENT TENDERS WILL NOT BE CONSIDERED VALID.** The Company expressly reserves the absolute right, in its sole discretion, subject to applicable law, to reject any or all tenders of any Notes determined by it not to be in proper form or if the acceptance for payment of, or payment for, such Notes may, in the opinion of the Company's counsel, be unlawful. The Company also reserves the absolute right, in its sole discretion, subject to applicable law, to waive any defect or irregularity in any tender with respect to Notes of any particular Holder, whether or not similar defects or irregularities are waived in the case of other Holders. A waiver of any defect or irregularity with respect to the tender of one Note shall not constitute a waiver of the same or any other defect or irregularity with respect to the tender of any other Note. The Company's interpretation of the terms and conditions of the Offer will be final and binding. **None of the Company, the Trustee, the Information Agent, the Depositary or any other person will be under any duty to give notification of any defects or irregularities in tenders of Notes or will incur any liability for failure to give any such notification.** If the Company waives its right to reject a defective tender of Notes, the Holder will be entitled to the Offer Consideration.

WITHDRAWAL OF TENDERS

When Notes may be Withdrawn

Notes tendered pursuant to the Offer may be withdrawn at any time on or prior to 5:00 p.m., New York City time, on the Expiration Date. Any Notes properly withdrawn will thereafter be deemed not validly tendered for purposes of the Offer unless such Notes are properly re-tendered. Holders who have withdrawn tenders of Notes may re-tender Notes by following one of the procedures described in "Procedure for Tendering Notes."

Procedure for Withdrawing Notes

For a withdrawal of a tender of Notes to be effective, a “Request Message” through ATOP must be received by the Depository at or prior to 5:00 p.m., New York City time, on the Expiration Date. Any such notice of withdrawal or revocation must:

- specify the name of the account holder who tendered the Notes to be withdrawn; and
- contain a description of the Notes subject to the tender and the principal amount represented by such Notes.

For a withdrawal of tendered Notes via Euroclear or Clearstream, Luxembourg, a customary procedure must be followed as established by Euroclear or Clearstream, Luxembourg, respectively.

Alternatively, Holders will be entitled to withdraw their tender if Computershare Trust Company, N.A., in its role as the Paying Agent appointed pursuant to the Indenture, receives, not later than the close of business on the third Business Day immediately preceding the Payment Date, a facsimile transmission or letter setting forth the name of such Holder, the principal amount of Notes delivered for purchase and a statement that such Holder is withdrawing his election to have such Notes purchased.

Any permitted withdrawal of Notes may not be rescinded. Any Notes validly withdrawn will thereafter be deemed not validly tendered for purposes of the Offer, provided, however, that withdrawn Notes may be re-tendered by again following one of the appropriate procedures described herein at any time on or prior to the Expiration Date.

All determinations as to validity, form and eligibility (including time of receipt) of notices of withdrawal of tenders of Notes will be made by the Company in its sole discretion (whose determination shall be final and binding). None of the Company, the Trustee, the Information Agent or the Depository, or any other person will be under any duty to give notification of any defects or irregularities in any notice of withdrawal of tenders of Notes, or incur any liability for failure to give any such notification.

CERTAIN TAX CONSIDERATIONS

THE COMPANY IS NOT PROVIDING TAX ADVICE, AS TAX CONSEQUENCES WILL VARY DEPENDING ON EACH HOLDER’S PARTICULAR TAX SITUATION. ACCORDINGLY, EACH HOLDER IS URGED TO CONSULT SUCH HOLDER’S TAX ADVISOR WITH RESPECT TO THE SPECIFIC TAX CONSEQUENCES OF THE OFFER TO SUCH HOLDER, INCLUDING THE APPLICATION AND AVAILABILITY OF ANY TAX TREATY TO SUCH HOLDER. ALL HOLDERS SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

THE INFORMATION AGENT AND THE DEPOSITARY

Georgeson Inc. has been appointed the Information Agent for the Offer, and Computershare Trust Company, N.A., has been appointed the Depository for the Offer. Questions and requests for assistance or additional copies of this Offer to Purchase may be directed to the Information at the address and telephone numbers set forth on the back cover of this Offer to Purchase. Holders may also contact their broker, dealer, commercial bank or trust company for assistance concerning the Offer.

All correspondence in connection with the Offer should be sent or delivered by each Holder or a beneficial owner's broker, dealer, commercial bank, trust company or other nominee to the Information Agent at the addresses and telephone numbers set forth on the back cover of this Offer to Purchase. Any Holder or beneficial owner that has questions concerning the procedures for tendering Notes should contact the Information Agent at the addresses and telephone number set forth on the back cover of this Offer to Purchase. **No documents should be sent to the Company.**

Neither the Trustee, the Information Agent nor the Depositary assume any responsibility for the accuracy or completeness of the information concerning the Company or its affiliates or the Notes contained or referred to in this Offer to Purchase or for any failure by the Company to disclose events that may have occurred and may affect the significance or accuracy of such information.

FEES AND EXPENSES

The Company will pay the Information Agent and the Depositary customary fees for their services and will reimburse them for their reasonable out-of-pocket expenses in connection therewith. The Company will pay brokerage firms and other custodians, nominees and fiduciaries the reasonable out-of-pocket expenses incurred by them in forwarding copies of this Offer to Purchase and related materials to the beneficial owners of Notes. Such fees and expenses will not be counted towards the \$85,134,827 available for the Offer Consideration, as further described above.

No brokerage commissions will be payable by Holders of the Notes to the Information Agent, the Depositary, the Trustee, or the Company. Holders who tender their Notes through a broker, dealer, commercial bank, trust company or other nominee should contact such institution as to whether it charges any service fees.

MISCELLANEOUS

If the Company becomes aware of any jurisdictions in which the making of the Offer would not be in compliance with applicable law, the Company will make a good faith effort to comply with any such law. If, after such good faith effort, the Company cannot comply with any such law, then the Offer will not be made to (and tenders of Notes will not be accepted from or on behalf of) the owners of Notes residing in such jurisdiction.

No person has been authorized to give any information or make any representation on behalf of the Company not contained or incorporated by reference in this Offer to Purchase and, if given or made, such information or representation must not be relied upon as having been authorized.

Any questions or requests for assistance or for additional copies of the Offer to Purchase may be directed to the Information Agent at the telephone numbers or address set forth below. A Holder may also contact such Holder's broker, dealer, commercial bank or trust company or other nominee for assistance concerning the Offer .

The Information Agent for the Offer is:

Georgeson Inc.
480 Washington Boulevard, 26th Floor
Jersey City, NJ 07310
Toll Free: (888) 607-9252
International Holders: (781) 575-2137

The Depository for the Offer is:

Computershare
c/o Voluntary Corporate Actions
250 Royall Street, Suite V
Canton, MA 02021

The Company may be contacted at:

Telephone:
+852 2877 0078

info@emerald-plantation.com

Emerald Plantation Holdings Limited
Rooms 1705-6, 17th Floor
Tai Yau Building
181 Johnston Road
Wanchai, Hong Kong

Any questions or requests for assistance may be directed to the Information Agent at the address and telephone number set forth above or to the Company at the email address set forth above.



Emerald Plantation Holdings Limited

Emerald Plantation Holdings Limited

Letter of Transmittal

OFFER TO PURCHASE FOR CASH UP TO \$85,134,827 IN PRINCIPAL OF AND ACCRUED AND UNPAID INTEREST ON OUTSTANDING 6.00% GUARANTEED SENIOR NOTES DUE 2020

THE OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON JULY 23, 2015.

The Depository is:

COMPUTERSHARE TRUST COMPANY, N.A.

By Mail:

*By Registered, Certified or Express Mail
or by Overnight Courier:*

Computershare
c/o Voluntary Corporate Actions
P.O. Box 43011
Providence, RI 02940-3011

Computershare
c/o Voluntary Corporate Actions
250 Royall Street, Suite V
Canton, MA 02021

Delivery of this Letter of Transmittal to an address other than as set forth above will not constitute a valid delivery. Only hard copies of this Letter of Transmittal or presentations via ATOP through the Depository Trust Company will be accepted.

The Information Agent is:

GEORGESON INC.

By Mail:

Georgeson Inc.
480 Washington Boulevard, 26th Floor
Jersey City, New Jersey 07310
Toll Free: (888) 607-9252
International Holders: (781) 575-2137

Questions and requests for assistance or for additional copies of the Offer to Purchase (as defined below) or of this Letter of Transmittal and/or related materials must be directed to the Information Agent at the address or the telephone numbers written above.

The undersigned acknowledges receipt of the Offer to Purchase document dated June 23, 2015 (the "Offer to Purchase") of Emerald Plantation Holdings Limited (the "Issuer"), and this Letter of Transmittal (the "Letter of Transmittal"), which together describe the Issuer's offer to purchase (the "Offer") for cash up to \$85,134,827 in aggregate principal amount and accrued and unpaid interest on its outstanding 6.00% Guaranteed Senior Notes due 2020 (CUSIP No. 29101W AA4) (the "Notes", such term as used herein including notes issued pursuant to the Indenture in connection with interest paid in-kind, referred to as "PIK Notes" in the Indenture), issued by the Issuer pursuant to the Indenture, upon the terms and subject to the conditions set forth in the Offer to Purchase.

The Issuer is not making the Offer in any jurisdiction in which the making or acceptance of the Offer would be unlawful. The Offer does not constitute an offer to purchase Notes in any jurisdiction in which, or to or from any person to or from whom, it is unlawful to make such offer under applicable securities or "blue sky" laws.

Capitalized terms used but not defined herein shall have the same meaning given them in the Offer to Purchase.

YOUR BANK OR BROKER CAN ASSIST YOU IN COMPLETING THIS FORM. THE INSTRUCTIONS INCLUDED WITH THIS LETTER OF TRANSMITTAL MUST BE FOLLOWED. QUESTIONS RELATING TO THE PROCEDURE FOR TENDERING AND REQUESTS FOR ASSISTANCE OR FOR ADDITIONAL COPIES OF THE OFFER TO PURCHASE AND THIS LETTER OF TRANSMITTAL MAY BE DIRECTED TO THE INFORMATION AGENT.

The undersigned has checked the appropriate boxes below and signed this Letter of Transmittal to indicate the action the undersigned desires to take with respect to the Offer.

**PLEASE READ THE ENTIRE
LETTER OF TRANSMITTAL AND THE OFFER TO PURCHASE
CAREFULLY BEFORE CHECKING ANY BOX BELOW.**

List below the Notes to which this Letter of Transmittal relates. If the space provided below is inadequate, the certificate numbers and aggregate principal amounts should be listed on a separate signed schedule affixed hereto. Notes may be tendered in minimum principal amounts of \$1.00 and integral multiples of \$1.00 in excess thereof.

DESCRIPTION OF NOTES TENDERED HEREWITH			
Name(s) and Address(es) of Registered Holder(s) (Please fill in)	Certificate Number(s)*	Aggregate Principal Amount Represented by Notes*	Principal Amount Tendered**
		Total:	
<p>* Need not be completed by book-entry holders.</p> <p>** Unless otherwise indicated, the holder will be deemed to have tendered the full aggregate principal amount represented by such Notes. See instruction 2.</p>			

Unless the context otherwise requires, the term “holder” for purposes of this Letter of Transmittal means any person in whose name Notes are registered or any other person who has obtained a properly completed bond power from the registered holder or any person whose Notes are held of record by The Depository Trust Company (“DTC”).

CHECK HERE IF OFFER CONSIDERATION IS TO BE DELIVERED TO A PERSON OTHER THAN THE PERSON SIGNING THIS LETTER OF TRANSMITTAL:

Name: _____

Address: _____

CHECK HERE IF OFFER CONSIDERATION IS TO BE DELIVERED TO AN ADDRESS DIFFERENT FROM THAT LISTED ELSEWHERE IN THIS LETTER OF TRANSMITTAL:

Name: _____

Address: _____

PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY

Ladies and Gentlemen:

The undersigned acknowledges receipt of the Offer to Purchase and represents that it has reviewed the Offer to Purchase.

Subject to, and effective upon, the acceptance for purchase of, and payment for, the principal amount of Notes tendered, the undersigned sells, assigns and transfers to, or upon the order of, the Issuer, all right, title and interest in and to the Notes that are accepted for payment and releases and discharges the Issuer and its affiliates from any and all claims the undersigned may have now, or may have in the future, arising out of, or related to, the Notes that are accepted for payment, including, without limitation, any claims that the undersigned is entitled to receive accrued and unpaid interest on Notes that are tendered and accepted for payment, additional principal or interest payments with respect to the Notes that are tendered and accepted for payment or to participate in any redemption or defeasance of the Notes that are tendered and accepted for payment. The undersigned agrees and acknowledges that, by tendering Notes, the undersigned consents to the waiver of all accrued and unpaid interest on Notes that have been tendered and accepted for payment pursuant to the Offer.

Upon the terms and subject to the conditions of the Offer, the undersigned hereby tenders to the Issuer the principal amount of the Notes indicated above. Subject to, and effective upon, the acceptance for payment of any portion of the Notes tendered herewith in accordance with the terms and conditions of the Offer, the undersigned hereby assigns and transfers to, or upon the order of, the Issuer all right, title and interest in and to such Notes as are being tendered herewith. The undersigned hereby irrevocably constitutes and appoints the Depository as its true and lawful agent and attorney-in-fact of the undersigned (with full knowledge that the Depository also acts as the agent of the Issuer, in connection with the Offer) to cause the Notes to be assigned and transferred.

The undersigned represents and warrants that it has full power and authority to tender, sell, assign and transfer the Notes tendered, that when such Notes are accepted for purchase and payment by the Issuer, the Issuer will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right and that the Notes are, at the time of acceptance, and will continue to be, until the payment on the Payment Date or, in the case of Notes in respect of which the tender has been revoked, the date on which such tender is validly revoked, held by the Issuer. The undersigned agrees it will, upon request, execute and deliver any additional documents deemed by the Information Agent, the Depository or the Issuer to be necessary or desirable to complete the sale, assignment and transfer of the Notes accepted for purchase and payment.

The undersigned acknowledges, represents and warrants that all authority conferred or agreed to be conferred by tendering Notes shall survive the death or incapacity of the undersigned and every obligation of the undersigned in connection with tendered Notes shall be binding upon the undersigned's heirs, personal representatives, executors, administrators, successors, assigns, trustees in bankruptcy and other legal representatives.

The undersigned irrevocably appoints the Depositary to act as its agent for the purpose of facilitating payment by the Issuer to DTC and transmission by DTC of such payment to the undersigned. The undersigned acknowledges and agrees that payment shall be deemed to have been made by the Issuer upon the transfer by the Issuer of the Offer Consideration to DTC. The undersigned further acknowledges and agrees that (i) under no circumstances will interest on the Offer Consideration be paid by the Issuer by reason of any delay on behalf of DTC in making such payment and (ii) the payment made by the Issuer to DTC shall fully discharge the Issuer's obligations to make payment in relation to the Offer and in no event will the Issuer be liable for interest or damages in relation to any delay or failure of payment to the undersigned.

The undersigned acknowledges that to be eligible to receive the Offer Consideration, Notes must be validly tendered at or prior to the Expiration Date. The undersigned recognizes that except as stated in the Offer to Purchase, this tender is irrevocable but tendered Notes may be withdrawn at any time prior to the Expiration Date in accordance with the terms of the Offer to Purchase and this Letter of Transmittal.

The undersigned understands that tenders of Notes pursuant to any one of the procedures described in the Offer to Purchase and in the instructions attached hereto will, upon the Issuer's acceptance for payment of such tendered Notes, constitute a binding agreement between the undersigned and the Issuer upon the terms and subject to the conditions of the Offer to Purchase. The undersigned recognizes that, under circumstances set forth in the Offer to Purchase, the Issuer may not be required to accept for payment any of the Notes.

Certificates for any Notes delivered herewith but not exchanged, if registered in the name of the undersigned, shall be delivered to the undersigned at the address shown below the signature of the undersigned.

The undersigned, by completing the box entitled "Description of Notes Tendered Herewith" above and signing this letter, will be deemed to have tendered the Notes as set forth in such box.

TENDERING HOLDER(S) SIGN HERE

(Complete accompanying IRS Form W-9 or appropriate IRS Form W-8, as applicable)

Must be signed by registered holder(s) exactly as name(s) appear(s) on certificate(s) for Notes hereby tendered or in whose name Notes are registered on the books of DTC or one of its participants, or by any person(s) authorized to become the registered holder(s) by endorsements and documents transmitted herewith. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, please set forth the full title of such person. See Instruction 3.

(Signature(s) of Holder(s))

Date _____

Name(s) _____
(Please Print)

Capacity (full title) _____

Address _____
(Including Zip Code)

Daytime Area Code and Telephone No. _____

Taxpayer Identification No. _____

**GUARANTEE OF SIGNATURE(S)
(If Required—See Instruction 3)**

Authorized Signature _____

Dated _____

Name _____

Title _____

Name of Firm _____

Address of Firm _____
(Include Zip Code)

Area Code and Telephone No. _____

SPECIAL ISSUANCE INSTRUCTIONS
(See Instructions 3 and 4)
(Complete accompanying IRS Form W-9
or appropriate IRS Form W-8, as
applicable)

To be completed ONLY if Notes not tendered are to be issued in the name of someone other than the registered holder of the Notes whose name(s) appear(s) above.

Issue Notes not tendered to:

Name(s) _____
(Please print)

Address: _____

(Including Zip Code)

Daytime Area Code and Telephone No. _____

Taxpayer Identification No.

SPECIAL DELIVERY INSTRUCTIONS
(See Instructions 3 and 4)
(Complete accompanying IRS Form W-9
or appropriate IRS Form W-8, as
applicable)

To be completed ONLY if Notes not tendered and/or the Offer Consideration are to be delivered to someone other than the registered holder of the Notes whose name(s) appear(s) above, or such registered holder(s) at an address other than that shown above.

Mail: Notes not tendered to:
 Offer Consideration to:

Name(s) _____
Address: _____

(Including Zip Code)

Daytime Area Code and Telephone No. _____

**INSTRUCTIONS
FORMING PART OF THE TERMS AND CONDITIONS OF THE OFFER**

1. Delivery of this Letter of Transmittal and Certificates.

A holder of Notes may tender the same by (i) properly completing and signing this Letter of Transmittal and delivering the same, together with the certificate or certificates, if applicable, representing the Notes being tendered and any required signature guarantees and any other documents required by this Letter of Transmittal, to the Depository at its address set forth above on or prior to the Expiration Date, or (ii) complying with the procedure for book-entry transfer described below.

Holders of Notes may tender Notes by book-entry transfer by crediting the Notes to the Depository's account at DTC in accordance with DTC's Automated Tender Offer Program ("ATOP") and by complying with applicable ATOP procedures with respect to the Offer. DTC participants that are accepting the Offer should transmit their acceptance to DTC, which will edit and verify the acceptance and execute a book-entry delivery to the Depository's account at DTC. DTC will then send a computer-generated message (an "Agent's Message") to the Depository for its acceptance in which the holder of the Notes acknowledges and agrees to be bound by the terms of, and makes the representations and warranties contained in, this Letter of Transmittal or the DTC participant confirms on behalf of itself and the beneficial owners of such Notes all provisions of this Letter of Transmittal (including any representations and warranties) applicable to it and such beneficial owners as fully as if it had completed the information required herein and executed and transmitted this Letter of Transmittal to the Depository. Delivery of the Agent's Message by DTC will satisfy the terms of the Offer as to execution and delivery of a Letter of Transmittal by the participants identified in the Agent's Message.

The method of delivery of this Letter of Transmittal, the Notes and any other required documents is at the election and risk of the holder, and except as otherwise provided below, the delivery will be deemed made only when actually received or confirmed by the Depository. If such delivery is by mail, it is suggested that registered mail with return receipt requested, properly insured, be used. In all cases, sufficient time should be allowed to permit timely delivery. No Notes or Letters of Transmittal should be sent to the Issuer.

No alternative, conditional, irregular or contingent tenders will be accepted. All tendering holders, by execution of this Letter of Transmittal, shall waive any right to receive notice of the acceptance of the Notes for payment.

2. Partial Tenders; Withdrawals.

Notes may be tendered in minimum principal amounts of \$1.00 and integral multiples of \$1.00 in excess thereof. If less than the entire principal amount of Notes evidenced by a submitted certificate is tendered, the tendering holder must fill in the aggregate principal amount of Notes tendered in the box entitled "Description of Notes Tendered Herewith." A newly issued certificate for the Notes submitted but not tendered will be sent to such holder as soon as practicable after the Expiration Date. All Notes delivered to the Depository will be deemed to have been tendered unless otherwise clearly indicated.

If not yet accepted, a tender pursuant to the Offer may be withdrawn prior to the Expiration Date.

For a withdrawal of a tender of Notes to be effective, a “Request Message” through ATOP must be received by the Depository at or prior to 5:00 p.m., New York City time, on the Expiration Date. Any such notice of withdrawal or revocation must:

- specify the name of the account holder who tendered the Notes to be withdrawn; and
- contain a description of the Notes subject to the tender and the principal amount represented by such Notes.

For a withdrawal of tendered Notes via Euroclear or Clearstream, Luxembourg, a customary procedure must be followed as established by Euroclear or Clearstream, Luxembourg, respectively.

All determinations as to validity, form and eligibility (including time of receipt) of notices of withdrawal of tenders of Notes will be made by the Issuer in its sole discretion (whose determination shall be final and binding). None of the Issuer, the Trustee, the Information Agent or the Depository, or any other person will be under any duty to give notification of any defects or irregularities in any notice of withdrawal of tenders of Notes, or incur any liability for failure to give any such notification.

3. *Signature on this Letter of Transmittal; Written Instruments and Endorsements; Guarantee of Signatures.*

If this Letter of Transmittal is signed by the registered holder(s) of the Notes tendered hereby, the signature must correspond with the name(s) as written on the face of the certificates without alteration, enlargement or any change whatsoever. If any of the Notes tendered hereby are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.

If a number of Notes registered in different names are tendered, it will be necessary to complete, sign and submit as many separate copies of this Letter of Transmittal as there are different registrations of Notes.

When this Letter of Transmittal is signed by the registered holder or holders (which term, for the purposes described herein, shall include the book-entry transfer facility whose name appears on a security listing as the owner of the Notes) of Notes listed and tendered hereby, no endorsements of certificates or separate written instruments of transfer or payment are required.

If this Letter of Transmittal is signed by a person other than the registered holder or holders of the Notes listed, such Notes must be endorsed or accompanied by separate written instruments of transfer or payment in form satisfactory to the Issuer and duly executed by the registered holder, in either case signed exactly as the name or names of the registered holder or holders appear(s) on the Notes.

If this Letter of Transmittal, any certificates or separate written instruments of transfer or payment are signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, such persons should so indicate when signing, and, unless waived by the Issuer, proper evidence satisfactory to the Issuer of their authority so to act must be submitted.

Endorsements on certificates or signatures on separate written instruments of transfer or payment required by this Instruction 3 must be guaranteed by an Eligible Guarantor Institution.

Signatures on this Letter of Transmittal must be guaranteed by an Eligible Guarantor Institution, unless Notes are tendered: (i) by a holder who has not completed the box entitled “Special Issuance Instructions” or “Special Delivery Instructions” on this Letter of Transmittal; or (ii) for the account of an Eligible Guarantor Institution (as defined below). In the event that the signatures in this Letter of Transmittal or a notice of withdrawal, as the case may be, are required to be guaranteed, such guarantees must be by an eligible guarantor institution which is a member of a firm of a registered national securities exchange or of the Financial Industry Regulatory Authority, a commercial bank or trust company having an office or correspondent in the United States or another “eligible guarantor institution” within the meaning of Rule 17Ad-15 under the Securities Exchange Act of 1934, as amended (an “Eligible Guarantor Institution”). If Notes are registered in the name of a person other than the signer of this Letter of Transmittal, the Notes surrendered for payment must be endorsed by, or be accompanied by a written instrument or instruments of transfer or payment, in satisfactory form as determined by the Issuer, in its sole discretion, duly executed by the registered holder with the signature thereon guaranteed by an Eligible Guarantor Institution.

4. *Special Issuance and Delivery Instructions.*

Tendering holders should indicate, as applicable, the name and address to which the Offer Consideration or certificates for Notes not purchased are to be issued or delivered, if different from the name and address of the person signing this Letter of Transmittal. In the case of issuance in a different name, the taxpayer identification number of the person named must also be indicated and a duly completed IRS Form W-9 or appropriate IRS Form W-8, as applicable, must be provided. Holders tendering Notes by book-entry transfer may request that Notes not purchased be credited to such account maintained at the book-entry transfer facility as such holder may designate.

5. *Transfer Taxes.*

Except as otherwise provided in this Instruction 5, the Issuer shall pay or cause to be paid all transfer taxes, if any, applicable to the transfer of Notes pursuant to the Offer. If, however, certificates representing Notes for principal amounts not tendered are to be registered or issued in the name of any person other than the registered holder of the Notes tendered, or if tendered Notes are registered in the name of any person other than the person signing the Letter of Transmittal, or if a transfer tax is imposed for any reason other than the transfer of Notes for payment of Offer Consideration pursuant to the Offer, the amount of any such transfer taxes (whether imposed on the registered holder or any other person) will be payable by the applicable Holder. If satisfactory evidence of payment of such taxes or exception therefrom is not submitted herewith, the amount of such transfer taxes will be billed directly to such applicable holder.

6. *Mutilated, Lost, Stolen or Destroyed Securities.*

Any holder whose Notes have been mutilated, lost, stolen or destroyed, should contact the Depository at the address indicated above for further instructions.

7. *Requests for Assistance or Additional Copies.*

Questions relating to the procedure for tendering, as well as requests for additional copies of the Offer to Purchase and this Letter of Transmittal, may be directed to the Information Agent at the address and telephone number set forth above. In addition, all questions relating to the Offer, as well as requests for assistance or additional copies of the Offer to Purchase and this Letter of Transmittal, may be directed to the Information Agent at the address and telephone number indicated above.

IMPORTANT: This Letter of Transmittal (together with certificates of Notes or confirmation of book-entry transfer and all other required documents) must be received by the Depository on or prior to the Expiration Date.

THIS PAGE INTENTIONALLY LEFT BLANK

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (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; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, 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.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

