



## Information Regarding the Tax Basis of Securities Distributed under the Company's Court-Approved Plan of Reorganization

The tax basis of securities received under the Plan of Reorganization could vary depending upon whether the distribution recipient classifies such as a tax-free recapitalization or a taxable event. Generally speaking:

- If the recipient treats the transaction as a tax-free recapitalization then the basis of new securities received would equal the holder's adjusted tax basis in the old notes. The old basis would be allocated to the new stock and notes based upon the relative fair market values of the new securities.
- If the recipient treats the transaction as a taxable event then the basis of the new securities received would be the fair market values of such securities on the settlement date.

Investors should consult with their tax advisors for the proper classification of the distributions and resultant calculation of tax basis for securities received under the Plan of Reorganization.

The summary commentary provided above was not intended or written to be used, and cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed on the taxpayer by any governmental taxing authority or agency.

Please refer to the Company's Amended Offering Memorandum, Disclosure Statement and Solicitation of Acceptances of a Prepackaged Plan or Reorganization dated October 16, 2009 for a more comprehensive discussion of "Certain U.S. Federal Income Tax Considerations" of the Plan of Reorganization.