Supplement to Form 8937, Information Reporting under Treasury Regulation Section 1.1273-2(f)(9)

The Debt Exchange will be a taxable disposition of Existing Notes for U.S. federal income tax purposes unless such Exchange qualifies as a “recapitalization” within the meaning of Section 368(a)(1)(E) of the Code. If an Exchange is a taxable disposition, then a U.S. Holder (as defined in the Offering Memorandum) generally should have an initial tax basis in a New Note received pursuant to such Exchange equal to its issue price. Pursuant to Treasury Regulation sections 1.1273-2(b) and 1.1273-2(f)(9) the issue price shall be the fair market value of the New Notes determined as of the issue date. Trading for the New Notes began on December 10, 2019 and had a VWAP of 75.9 for the initial week of trading. As such, under the requirements of Treasury Regulation section 1.1273-2(f)(9), the Issuers are disclosing to the U.S. Holders that the issue price of the New Notes is 75.9% of aggregate principal amount of the New Notes.

If the Debt Exchange qualifies as a “recapitalization,” A U.S. Holder’s initial tax basis in the New Notes generally would be the same as such U.S. holder’s adjusted tax basis in the Existing Notes exchanged therefor.

Due to the inherently factual nature of the determination of whether an Exchange constitutes a recapitalization for U.S. federal income tax purposes, U.S. Holders are urged to consult the Offering Memorandum and their tax advisors regarding such determination.