

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTIONS 301(c)(2), 312 AND 316

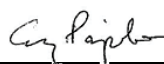
18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 4/17/2017

Print your name ▶ DAVID STEELE Title ▶ PRESIDENT

Paid Preparer Use Only	Print/Type preparer's name GREGORY PAPINKO	Preparer's signature 	Date 4/13/2017	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01452981
	Firm's name ▶ PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶ 98-0189320	
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