

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based _____

18 Can any resulting loss be recognized? _____

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year _____

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 CHRIS BROWN Date _____

Paid Preparer Use Only	Print your name	CHRIS BROWN	Title	CHIEF FINANCIAL OFFICER
	Print/Type preparer's name	GREGORY PAPINKO	Preparer's signature	<u>GREGORY PAPINKO</u>
	Firm's name	PRICEWATERHOUSECOOPERS LLP	Date	
	Firm's address	18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2	Check <input type="checkbox"/> if self-employed	PTIN P01452981
			Firm's EIN	98-0189320
			Phone no.	(416) 863-1133