

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 _____

Sign Here 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.

Signature CHRIS BROWN Date _____

Print your name CHRIS BROWN Title CHIEF FINANCIAL OFFICER

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