

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
The reverse stock split qualifies as a reorganization pursuant to Internal Revenue Code Section 368(a)(1)(E), which is a recapitalization.
Pursuant to Internal Revenue Code Section 354(a), no gain or loss shall be recognized if stock or securities in a corporation a party to a
reorganization are exchanged solely for stock or securities in such corporation.

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 ▶ *Robert Beesley* Date ▶ 4/13/2012

Print your name ▶ ROBERT BEESLEY Title ▶ AVP - TAX DIRECTOR

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	