

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code ("IRC") Section 301(c) states the portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

18 Can any resulting loss be recognized? ▶ Pursuant to IRC Section 311, a distributing corporation will not recognize a loss on non-liquidating distribution of property. A shareholder receiving a non-liquidating distribution of property from a corporation will not recognize any loss on such non-liquidating distribution of property.

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 ▶

Leah Marsaglia

Date ▶

10/29/15

Print your name ▶ Leah Marsaglia

Title ▶ VP & Controller, Corporate Accounting

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.