

Part II Organizational Action (continued)

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

Section 368(a)(1)(E) - Recapitalization

Section 354 - Exchanges of stock and securities in certain reorganizations

Section 358 - Basis to distributees

See, e.g., Rev. Rul. 77-238

18 Can any resulting loss be recognized? ▶ The stockholders will not recognize a loss for U.S. federal income tax purposes, except that a stockholder of the Corporation's convertible preferred stock who receives cash in lieu of a fractional share of common stock in connection with the conversion of such stockholder's convertible preferred stock may recognize loss in an amount equal to the difference between the amount of cash received instead of the fractional share and the stockholder's tax basis allocable to such fractional share.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment to basis would be taken into account in the tax year of the stockholder during which the transaction occurred (e.g., 2015 for calendar year taxpayers).

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 ▶  Date ▶ 9/3/2015

Print your name ▶ Richard A. Baron Title ▶ CFO and Treasurer

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.			