



**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)

Section 354

Section 358

Section 1036

Section 1031(d)

18 Can any resulting loss be recognized? ▶ No gain or loss is recognized as a result of the Conversion.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2016 for warrant holders reporting taxable income on a calendar year basis. For warrant holders reporting taxable income on a basis other than calendar year, the reportable year is the warrant holder's tax year that includes May 27, 2016.

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 ▶  Date ▶ 6/29/16

Print your name ▶ Rick F. Oricchio Title ▶ SVP & CFO

|                               |                            |                      |      |   |              |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| <b>Paid Preparer Use Only</b> | 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.    |