

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 non dividend distribution is determined pursuant to IRC Section 301(c).

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2015.

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 ▶ January 14, 2016

Print your name ▶ Charles Giambalvo Title ▶ Vice President

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|-------------------------------|---|---|----------------|---|---------------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | <u>Michael W. Zeitzer</u> |  | <u>1/14/16</u> | | <u>P00167656</u> |
| | Firm's name ▶ <u>Ernst & Young U.S. LLP</u> | Firm's address ▶ <u>2500 Market Street, Suite 700, Philadelphia, PA 19103</u> | | Firm's EIN ▶ | <u>34-6565596</u> |
| | | | | Phone no. | <u>215-448-5000</u> |