

Part II **Organizational Action** (continued)

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

Sections 301(c) and 317(a)

18 Can any resulting loss be recognized? ▶ _____

Not applicable. No tax loss is recognized by shareholders as a result of receiving the July 1, 2014 nondividend distributions.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

Not applicable

Posted on primary public web site in lieu of filing with IRS, pursuant to IRS Treas. Reg. S.1.6045B-1(a)(3) and (b)(4).