

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 331 and 1001.

18 Can any resulting loss be recognized? ▶ _____

Not applicable. No tax loss is recognized by shareholders as a result of receiving the March 31, 2013 liquidating 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 Notice 2012-11.