

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
IRC SECTION 301(c)(2), 312 and 316

18 Can any resulting loss be recognized? ▶ **N/A**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **N/A**

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 ▶ _____

| | | | | |
|---|---|--|--|---|
| Paid Preparer Use Only | Print your name ▶ ARTHUR GALLOWAY | | Title ▶ CHIEF OPERATING OFFICER | |
| | Print/Type preparer's name | Preparer's signature <i>Greg Papinko</i> | Date | Check <input type="checkbox"/> if self-employed |
| | GREGORY PAPINKO | | March 29, 2019 | PTIN P01452981 |
| | Firm's name ▶ PRICEWATERHOUSECOOPERS LLP | Firm's EIN ▶ 98-0189320 | | Phone no. (416) 863-1133 |
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