

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**

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 ▶ _____

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