



**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 SECTIONS 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 ► *David R. Martin* Date ► April 8, 2015

Print your name ► DAVID R. MARTIN Title ► VP & CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	RADHIKA PATEL	<i>Radhika Patel</i>	04/08/2015		P01442465
	Firm's name ► ERNST & YOUNG LLP	Firm's EIN ► 98-0092343		Phone no. 416-864-1234	
Firm's address ► P.O. BOX 251, TD CENTRE, TORONTO, ONTARIO, CANADA, M5K 1J7					