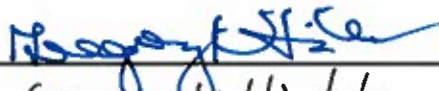


Part II Organizational Action (continued)

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

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 ▶ <u>4/5/2016</u>		
Paid Preparer Use Only	Print your name ▶ <u>Gregory R. Hinkle</u>	Preparer's signature <u>Radhika Patel</u>	Date <u>03/31/16</u>	Check <input type="checkbox"/> if self-employed
	Print/Type preparer's name <u>RADHIKA PATEL</u>			PTIN <u>P01442465</u>
	Firm's name ▶ <u>ERNST & YOUNG LLP</u>			Firm's EIN ▶ <u>98-0092343</u>
	Firm's address ▶ <u>P.O. BOX 251, TD CENTRE, TORONTO, ONTARIO, CANADA, M5K 1J7</u>			Phone no. <u>416-864-1234</u>