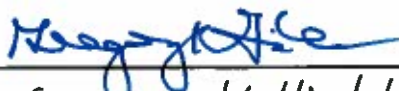



Part II Organizational Action (continued)

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