

Part II Organizational Action (continued)

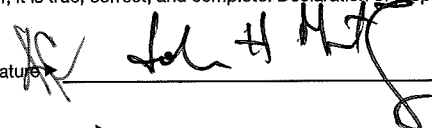
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ KML believes that the Share Consolidation should be treated as a single, integrated transaction which should qualify as a recapitalization within the meaning of Code Section 368 (a)(1)(E). Consequently, the U.S. federal income tax consequences of the Share Consolidation for KML Shareholders should be determined under Code Section 368, 354 and 358.

18 Can any resulting loss be recognized? ▶ Not applicable.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment to basis should be taken into account in the year during which the cash distribution was received.

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 Feb 12, 2019

Print your name ▶

Title ▶

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.