

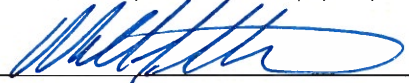
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE CONTINUANCE QUALIFIES AS A REORGANIZATION WITHIN THE MEANING OF SECTION 368(a) OF THE INTERNAL REVENUE CODE. THE FEDERAL INCOME TAX CONSEQUENCES TO THE KOGC SHAREHOLDERS ARE DETERMINED UNDER SECTIONS 354, 358, 368, AND 1221.

18 Can any resulting loss be recognized? ► IN GENERAL, NO GAIN OR LOSS SHALL BE RECOGNIZED ON STOCK EXCHANGED, IN PURSUANCE OF A PLAN OF REORGANIZATION, SOLELY FOR STOCK IN SUCH CORPORATION OR IN ANOTHER CORPORATION PARTY TO THE REORGANIZATION.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE TRANSACTION OCCURED ON DECEMBER 4, 2014. CONSEQUENTLY, THE REPORTABLE TAX YEAR OF THE KOGC SHAREHOLDERS FOR REPORTING THE TAX EFFECT OF THE SHARE EXCHANGE IS THE TAXABLE YEAR THAT INCLUDES THE DECEMBER 4, 2014 DATE.

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 ► 1/8/2015
 Print your name ► MICHAEL J. STEVENS Title ► VP : CFO

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.	