

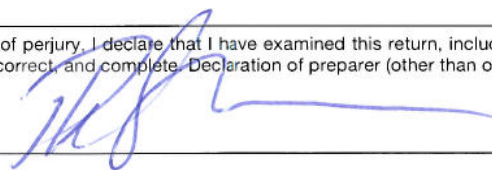
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ No fractional common shares will be issued upon conversion of the Preference Shares. Shareholders receiving cash in lieu of fractional shares in the exchange could recognize gain or loss under IRC Section 1001.

18 Can any resulting loss be recognized? ▶ A resulting loss could be recognized upon receipt of cash in lieu of fractional shares in the exchange.

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 ▶  Date ▶ 8/2/16

Print your name ▶ Paul Stamnes Title ▶ Vice President - Director of Tax

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.