

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 section 305(a) and 307(a)

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ No additional information is necessary to implement the adjustment.

The above information does not constitute tax advice, nor does it purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Shareholders are urged to consult their own legal, financial or tax advisor with respect to their individual tax consequences relating to this stock split.

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 ▶ /s/ Matthew D. Wesolosky Date ▶ June 7, 2012

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|-------------------------------|---|----------------------|--|---|------|
| Paid Preparer Use Only | Print your name ▶ <u>Matthew D. Wesolosky</u> | Preparer's signature | Title ▶ <u>Vice President - Controller</u> | Check <input type="checkbox"/> if self-employed | PTIN |
| | Print/Type preparer's name | | Date | Firm's EIN ▶ | |
| | Firm's name ▶ | | | Phone no. | |
| | Firm's address ▶ | | | | |