

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **Section 301 applies to the special cash dividend as a distribution of property. Section 305 and proposed Treasury Regulation 1.305-7 applies to the deemed distribution on the warrants. Section 312 and Treasury Regulation 1.312-1 applies to the Company's earnings and profits. Section 316 and Treasury Regulation 1.316-2 applies to shareholders' taxation of the distribution between dividend and return of capital.**

18 Can any resulting loss be recognized? ▶ **No, the distribution should not result in a taxable loss to shareholders**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Shareholders should consult their tax advisors to determine the tax impact of the distribution for their 2017 tax year. The dividend and return of capital amounts are estimates based on reasonable assumption under Treasury Regulation 1.6045B-1(a)(2)(ii). A final determination of taxation as dividend or return of capital will be provided after the Company's fiscal 2017 tax return is finalized following its February 2, 2018 year end.**

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 ▶

3/13/18

Print your name ▶ **Brad Atkinson**

Title ▶ **SVP, Chief Accounting Officer**

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.