

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 Sections 302 & 1001

18 Can any resulting loss be recognized? ▶ Yes, shareholders may recognize a loss on the redemption of the Series A Shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year for the redemption is calendar year 2012.

The above information does not constitute tax advice, nor does it purport to be complete or describe tax consequences that may apply to particular categories of shareholders. Shareholders should consult their tax advisor with respect to their individual tax consequences related to this organizational action.

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 ▶

10-25-12

Print your name ▶ Paul Seavey

Title ▶ Sr. Vice President and 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.	