



**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 301(c)(2) PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF COMMON STOCK.

**18** Can any resulting loss be recognized? ▶ NO

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ORGANIZATIONAL ACTIONS ARE EFFECTIVE ON THE DATES OF THE DISTRIBUTIONS IDENTIFIED ABOVE IN ITEM 15.

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 ▶ Emmett E. McLean 1/27/15 Date ▶ Emmett E. McLean  
Executive Vice President, COO,  
Title ▶ Treasurer and Secretary

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Alex Park	<u>Alex N. Park</u>	01/27/15		P00134487
	Firm's name ▶ Ernst & Young US LLP	Firm's address ▶ 55 Ivan Allen Blvd., Suite 1000, Atlanta, GA 30308		Firm's EIN ▶	34-6565596
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