

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
The cash distributions to stockholders on record date, March 31, 2017, was made pursuant to Section 301 of the Internal revenue code of 1986, as amended ("the code"). The tax treatment of the distribution in the hands of the stock holder is governed by Section 301(c) of the Code.

MPS stockholders receiving the cash distribution generally will reduce the adjusted basis of their stock pursuant to Section 301(c)(2). If the distribution to the stockholders is in excess of their stock basis, Section 301(c)(3) will apply to determine the stockholders' capital gain. Stockholders should consult with their tax advisors to determine the appropriate tax basis of their MPS shares.

18 Can any resulting loss be recognized? ▶
Generally, no loss will be recognized by MPS, or by MPS shareholders under Section 301(c).

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
The distribution is generally effective as of the date of the distribution, April 13, 2017, which for calendar tax payers would be 2017. MPS stockholders should consult with their tax advisor to determine the impact of this distribution to their taxes.

Sign Here

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.

Signature ▶ TDDJ Date ▶ 5/12/17

Print your name ▶ Bernie Blegen Title ▶ 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.			