



**Part II Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Distributions to shareholders to the extent of the corporation's earnings and profits are reported as taxable dividends under Section 301(c)(1) and in accordance with Section 316. In the event a distribution to shareholders exceeds corporate current and accumulated earnings and profits as computed under Section 312, shareholders must apply the rules of Section 301(c) to determine if the distribution is a non-taxable return of basis under Section 301(c)(2) or if the distribution is reported as a capital gain under Section 301(c)(3). The issuer is currently expecting to have a deficit in current earnings and profits and has a deficit in accumulated earnings and profits, where earnings and profits was computed in accordance with Section 312.

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is the year ended December 31, 2015.

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 ▶ *Eric d'Espagnès* Date ▶ 10-30-15  
Print your name ▶ ERIC d'ESPAGNES Title ▶ CFO

**Paid Preparer Use Only**  
Print/Type preparer's name Preparer's signature Date  
Firm's name ▶ Check  if self-employed PTIN  
Firm's address ▶ Firm's EIN ▶  
Phone no.