



**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 385(b)(1)


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**18** Can any resulting loss be recognized? ▶ The 1 for 80 reverse stock split does not constitute a taxable transaction and the Company's shareholders generally will not recognize a gain or loss for US federal tax purposes. Shareholders should consult their tax advisors to determine the tax impact of the reverse stock split with respect to their individual facts and circumstances for the tax year 2016.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is the calendar year ending December 31, 2016.

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**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 ▶  Date ▶ 10/17/2016  
Print your name ▶ Jeffrey Rona Title ▶ CFO

<b>Paid Preparer Use Only</b>	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.