

Part II Organizational Action (continued)

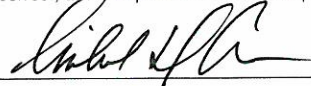
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301, 312 and 316.

18 Can any resulting loss be recognized? ▶ No loss can be recognized as a result of the cash distributions to the common shareholders.

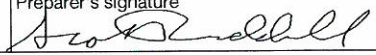
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reporting tax year is the 2014 calendar year.

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 ▶ 2-19-15

Print your name ▶ Michael H. Comer Title ▶ SVP, CAO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Scott Riddell		02/19/15		P00642363
	Firm's name ▶ Ernst & Young U.S. LLP	Firm's EIN ▶ 34-6565596		Phone no. 703-747-1000	
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