



**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 SECTIONS 301(c)(2), 312 AND 316**

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

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **N/A**

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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 ▶ **4/6/2016**

Print your name ▶ **EDWARD MERCHAND** Title ▶ **CHIEF FINANCIAL OFFICER**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<b>GREGORY PAPINKO</b>		<b>4/4/2016</b>		<b>P01452981</b>
	Firm's name ▶ <b>PRICEWATERHOUSECOOPERS LLP</b>	Firm's EIN ▶ <b>98-0189320</b>		Firm's address ▶ <b>18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2</b>	
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