



**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 §358(b)1

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18 Can any resulting loss be recognized? ▶ **THE 1-FOR-4 REVERSE STOCK SPLIT SHOULD NOT CONSTITUTE A TAXABLE TRANSACTION, EXCEPT TO THE EXTENT OF ANY CASH RECEIVED FOR FRACTIONAL SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISOR TO DETERMINE THE TAX IMPACT OF THIS TRANSACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES FOR TAX YEAR 2012.**

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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 2012.

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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 ▶ *[Handwritten Signature]* Date ▶ 8/3/2012

<b>Paid Preparer Use Only</b>	Print your name ▶ <b>A signed copy is maintained by the issuer</b>	Title ▶ <b>Vice President</b>	
	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Firm's EIN ▶	
	Firm's address ▶	Phone no.	