



**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 358.

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18 Can any resulting loss be recognized? ▶ THE 1-FOR-2 REVERSE 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.

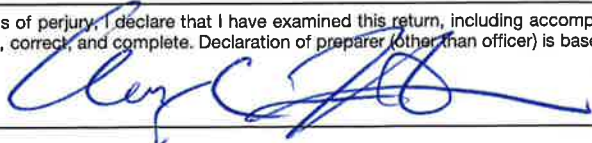
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISOR TO DETERMINE THE TAX IMPACT OF THIS TRANSACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES FOR TAX YEAR 2012.

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**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 ▶ 3/26/2012

Print your name ▶ Corey C. Haystrom Title ▶ Manager of Accounting

<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.