

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See Statement 1

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See Statement 1

Multiple horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Statement 1

Multiple horizontal lines for providing other information necessary to implement the adjustment.

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 ▶ Bonnie Clutter Date ▶ 6/14/19

Print your name ▶ Bonnie Clutter Title ▶ Tax Manager

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Richard J. O'Brien		6/14/19		P01776094
Firm's name ▶	Firm's EIN ▶		Phone no.	
Kurtz & Company, P.C.	75-2452274		(972) 383-7300	
Firm's address ▶ 12801 N. Central Expwy., Suite 1150, Dallas, TX 75243				

14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

The above-named issuer was completely liquidated on May 16, 2019, wherein all of the shares were redeemed in exchange for liquidating distribution(s) pursuant to an approved plan of liquidation dated February 7, 2019.

Pursuant to the applicable Treasury Regulations under 6045B, if these projections turn out to be materially incorrect, a corrected Federal Form 8937 will be filed within 45 days of making such a determination.

15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

As a result of the above-described organizational action, each shareholder generally will recognize gain or loss on the disposition of the shares being redeemed. The shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distributions and the tax basis in these shares. After the transaction and the recognition event, the shareholder will no longer own any shares or have any tax basis in the shares. Gain or loss realized on shares may be treated as a taxable event. Shareholders should contact their tax advisors regarding the specific circumstances surrounding their shares subject to this organizational action.

16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

The amounts received by the shareholders are distributions in complete liquidation. These distributions are treated as full payment in exchange for the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidation distribution proceeds, resulting in realized gain or loss. After this gain or loss recognition event, the shareholder will no longer own any shares or have any tax basis in the redeemed shares.

17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 331(a), 336 and 346 of the IRC.

18. Can any resulting loss be recognized?

A recognized loss can occur on the shares redeemed in the liquidation. Some recognized losses may not be part of the taxable transactions. Please consult your tax advisor to determine the tax consequences of the shares redeemed in your account.

19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.

All liquidating distributions are complete as of May 16, 2019. Thus, the reportable year for the liquidating distributions is the taxable year of such stockholder that includes February, 2019 to May 16, 2019. Information concerning cash liquidating distributions will be reported on Form 1099-DIV, Box 9 – Cash liquidation distributions. These will be mailed in January, 2020.