



**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 301(c)(2), IRC SECTION 316**

18 Can any resulting loss be recognized? ► **NO**

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

**GENERALLY, THESE ACTIONS ARE EFFECTIVE ON THE DATES OF THE DISTRIBUTIONS IDENTIFIED ABOVE. HOWEVER, THE DISTRIBUTION PAID ON 01/15/19 IS EFFECTIVE ON 12/31/18. FOR A SHAREHOLDER WITH A CALENDAR TAX YEAR, THE REPORTABLE TAX YEAR FOR ALL OF THE DISTRIBUTIONS IS 2018.**

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 ► 1/24/19

Print your name ► **WILLIAM M. WAGNER** Title ► **CHIEF FINANCIAL OFFICER**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>SCOTT T. WRIGLEY, CPA</b>	<i>Scott T. Wrigley</i>	<b>01/24/19</b>		<b>P00631592</b>
	Firm's name ► <b>HALVERSON &amp; COMPANY, INC.</b>	Firm's EIN ► <b>20-3895187</b>		Phone no. <b>(760) 942-2608</b>	
Firm's address ► <b>761 GARDEN VIEW COURT, SUITE 201, ENCINITAS CA 92024</b>					