



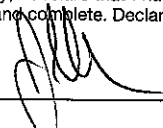
**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE TAX TREATMENT OF THE COMPANY'S REVERSE STOCK SPLIT IS DETERMINED PURSUANT TO SECTIONS 368(A)(1)(E) AND 354(0)(1) OF THE INTERNAL REVENUE CODE. THE ADJUSTMENT TO A STOCKHOLDER'S BASIS IN SHARES OF COMPANY STOCK IS DETERMINED PURSUANT TO SECTION 358 OF THE INTERNAL REVENUE CODE. THE TAX TREATMENT TO EACH STOCKHOLDER WHO RECEIVED CASH IN LIEU OF A FRACTIONAL SHARE IS DETERMINED PURSUANT TO SECTION 302 OF THE INTERNAL REVENUE CODE. EACH STOCKHOLDER SHOULD CONSULT SUCH STOCKHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES TO SUCH STOCKHOLDER OF THE REVERSE STOCK SPLIT.

18 Can any resulting loss be recognized? ► EXCEPT TO THE EXTENT OF CASH RECEIVED IN LIEU OF FRACTIONAL SHARES, STOCKHOLDERS GENERALLY WILL NOT RECOGNIZE GAIN OR LOSS AS A RESULT OF THE REVERSE STOCK SPLIT. IN GENERAL, IF A STOCKHOLDER RECEIVES CASH IN LIEU OF A FRACTIONAL SHARE, THE STOCKHOLDER WILL RECOGNIZE GAIN OR LOSS BASED ON THE DIFFERENCE BETWEEN THE AMOUNT OF CASH RECEIVED AND THE STOCKHOLDER'S ADJUSTED TAX BASIS IN THE FRACTIONAL SHARE. THE DEDUCTIBILITY OF CAPITAL LOSSES MAY BE SUBJECT TO LIMITATIONS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS 2017.  
THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT: 1) CONSTITUTE TAX ADVICE, 2) TAKE INTO ACCOUNT ANY STOCKHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES NOR 3) PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO A STOCKHOLDER. EACH STOCKHOLDER SHOULD CONSULT SUCH STOCKHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO SUCH STOCKHOLDER.

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 ► March 12, 2017  
Print your name ► JAMES SULLIVAN Title ► CFO

<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.			