

Part II Organizational Action (continued)

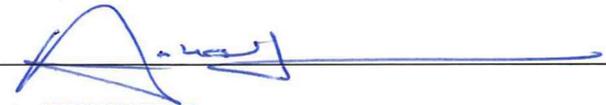
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Sections 358(b)(1), 305(a), 307(a), 368(a)(1)(E), 354(a)(1) and 302(a)

18 Can any resulting loss be recognized? ▶ The reverse stock split (share consolidation) should not constitute a taxable transaction, except to the extent of any cash received for entitlement to fractional shares. Shareholders should consult their tax advisors to determine the impact of this reverse stock split (share consolidation) with respect to their individual circumstances.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reverse stock split (share consolidation) transaction is reportable in tax year 2014.

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 21, 2014
Print your name ▶ ANDY HALFORD Title ▶ GROUP CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

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.	