

Part II Organizational Action (continued)

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

Section 301

Section 316

Section 857

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable for tax year ending December 31, 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 ▶ *Brian Hammonds* Date ▶ 1/15/15

Print your name ▶ Brian Hammonds Title ▶ Vice President, Finance

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
J. David Sink	<i>JDS</i>	1/15/2015		P00273512
Firm's name ▶ Ernst & Young U.S. LLP			Firm's EIN ▶	34-6565596
Firm's address ▶ 6410 Poplar Avenue, Suite 500, Memphis, Tennessee 38119			Phone no.	901-525-1000