



**Part II Organizational Action** (continued)

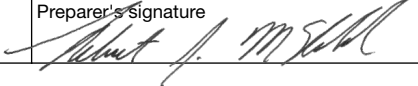
**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Sections 368(a)(1)(E), 354(a), 358(a), 1001, and 1012

**18** Can any resulting loss be recognized? ▶ The Reverse Stock Split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Therefore, a shareholder will not recognize gain or loss for U.S. federal income tax purposes as a result of the Reverse Stock Split, except in respect of cash payments received in lieu of fractional shares. In general, a shareholder who received cash payments in lieu of fractional shares will recognize a capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional shares and the portion of the shareholder's tax basis of the pre-split shares that is allocable to the fractional shares. Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the stock split.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment to basis would be taken into account in the tax year during which the 1-for-20 Reverse Stock Split was effected (e.g. 2024 for calendar year taxpayers).

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 ▶ August 14, 2024  
Print your name ▶ Bradford Gay Title ▶ SVP & General Counsel

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <u>ROBERT MCDONALD</u>	Preparer's signature <u></u>	Date <u>8/13/24</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00417592</u>
	Firm's name ▶ <u>RSM US LLP</u>	Firm's EIN ▶ <u>42-0714325</u>			
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