

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 302, 354, 356, 358, and 368.

Multiple horizontal lines for providing details for question 17.

18 Can any resulting loss be recognized? ▶ Loss may be recognized only to the extent of cash received in lieu of common or fractional shares.

Multiple horizontal lines for providing details for question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable year is 2014.

Multiple horizontal lines for providing details for question 19.

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 ▶ *Katie Bailey* Date ▶ 8/7/14
Print your name ▶ Katie Bailey Title ▶ SVP, Controller

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	David L. Phillips	<i>David L. Phillips</i>	8/4/14		P01220686
	Firm's name ▶ Ernst & Young LLP	Firm's address ▶ 900 United Center, 500 Virginia Street East, Charleston, WV 25301		Firm's EIN ▶ 34-6565596	Phone no. 304-343-8971