

Part II Organizational Action (continued)

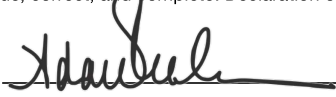
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ SECTIONS 368(a), 354(a) 358(a)

18 Can any resulting loss be recognized? ▶ THE REVERSE STOCK SPLIT IS NON-TAXABLE AND THEREFORE, NO LOSS IS RECOGNIZED AS A RESULT OF THE TRANSACTION. CASH IN LIEU OF FRACTIONAL SHARES, HOWEVER, IS REPORTED ON SCHEDULE 1099-B FROM A SALE OF THE FRACTIONAL SHARES. GAIN OR LOSS MAY BE RECOGNIZED ON THE DEEMED SALE OF SHARES FOR CASH USING THE BASIS OF THE FRACTIONAL SHARES AS DETERMINED ABOVE.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REVERSE STOCK SPLIT OF SHARES OCCURED DURING THE 2023 TAXABLE YEAR FOR CALENDAR YEAR TAXPAYERS.

THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY SHAREHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO A SHAREHOLDER. EACH SHAREHOLDER SHOULD CONSULT THE SHAREHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

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 ▶ 05/31/2023
Print your name ▶ Adam M. Cohen Title ▶ Senior Vice President, Tax

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|------|
| 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. | | | |