

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **The tax treatment of the Reverse Stock Split is determined pursuant to Sections 368(a)(1)(E) and 354(a) of the Code. The adjustment to a shareholder's basis in his/her or its common stock of the Company is determined pursuant to Section 358 of the Code. The treatment to each shareholder who received cash in lieu of fractional shares is determined pursuant to Section 302 of the Code. Each shareholder should consult such shareholder's own tax advisor with respect to the tax consequences resulting from the Reverse Stock Split to such shareholder.**

18 Can any resulting loss be recognized? ▶ **Except to the extent of cash received in lieu of fractional shares, shareholders generally will not recognize gain or loss as a result of the Reverse Stock Split. In general, if a shareholder receives cash in lieu of a fractional share, the shareholder will recognize gain or loss based on the difference between the amount of cash received and the shareholder's adjusted tax basis in the fractional share.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The reportable tax year is 2019.**

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 such shareholder's own tax advisor with respect to the tax consequences of the Reverse Stock Split to such shareholder.

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 ▶ Adam Mostafa Date ▶ 04/03/2019

Print your name ▶ **Adam Mostafa** Title ▶ **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.	