

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 SECTION 301(c)(2)

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATES OF DISTRIBUTIONS IDENTIFIED ABOVE.

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 ▶ San A. Musil

Date ▶ 3/12/12

Print your name ▶ SCOTT A. MUSIL

Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name

Michael Hart

Preparer's signature

Michael Hart

Date

3/12/12

Check if self-employed

PJTIN

00546677

Firm's name

▶ ERNS: YOUR UP

Firm's EIN

▶ 31-6845396

Firm's address

▶ 155 N. Wacker Drive Chicago IL 60606

Phone no.

312879-2000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0154