

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **Internal Revenue Code Section 354, Internal Revenue Code Section 358, Internal Revenue Code Section 368, Internal Revenue Code Section 1001 and Internal Revenue Code Section 1012.**

18 Can any resulting loss be recognized? ▶ **No loss can be recognized except with respect to cash received in lieu of a fractional share. In general, a stockholder who receives cash payment in lieu of a fractional share will recognize capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional share and the portion of the holder's tax basis of the pre-reverse stock split shares that is allocable to the fractional share.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The reportable tax year is 2020 for taxpayers reporting taxable income on a calendar basis. For stockholders reporting taxable income on a basis other than calendar year, the reportable year is the stockholder's tax year that includes December 8, 2020.**

The information set forth in this Form 8937 does not purport to be a complete summary of the tax consequences of the reverse stock split to stockholders, does not address all tax consequences that may be relevant to stockholders in light of their particular circumstances, and does not constitute tax advice. Stockholders should consult their tax advisors regarding the particular tax consequences of the reverse stock split to them.

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 ▶ **December 9, 2020**

Print your name ▶ **Ron Honig, Esq.** Title ▶ **SVP, General Counsel and Secretary**

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| 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. |