

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 FOR THE STOCK SPLIT IS SUPPORTED BY IRC SECTION 305(a), WHEREBY ANY DISTRIBUTION OF THE STOCK OF A CORPORATION TO ITS SHAREHOLDERS OF SUCH CORPORATION WITH RESPECT TO ITS STOCK IS NOT INCLUDED INTO GROSS INCOME.

18 Can any resulting loss be recognized? ► THE STOCK SPLIT IS A NONTAXABLE EVENT; THUS NO RESULTING LOSS CAN BE RECOGNIZED.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A.

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 ►



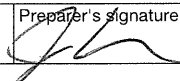
Date ►

12/13/12

Print your name ► CORY STEWART

Title ► CHIEF ACCOUNTING OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
JASON ANDERSON		<u>11/30/12</u>		P00235490
Firm's name ►	Firm's EIN ►		Firm's address ►	
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