



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_

**A deemed exchange occurred as a result of a significant modification of the notes pursuant to Treasury Regulation 1.1001-3.**

**The issuer intends to treat the deemed exchange as a recapitalization pursuant to Internal Revenue Code Section 368(a)(1)(E).**

18 Can any resulting loss be recognized? ▶ **No.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The 2017 taxable year.**

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 ▶ **03/02/2017**

Print your name ▶ **Patrick Willcocks** Title ▶ **Company Secretary and General Counsel**

<b>Paid Preparer Use Only</b>	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.