

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

18 Can any resulting loss be recognized? _____

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year _____

**Sign
Here**

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.

Signature DAVID STEELE Date _____

Print your name **DAVID STEELE** Title **PRESIDENT**

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if	PTIN
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GREGORY PAPINKO	GREGORY PAPINKO	self-employed	P01452981
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Firm's name	PRICEWATERHOUSECOOPERS LLP	Firm's EIN	98-0189320
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Firm's address	18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2	Phone no. (416) 863-1133
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