

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

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

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