

Part II Organizational Action (continued)

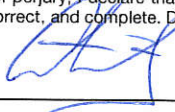
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE TAX TREATMENT OF THE COMPANY'S REVERSE STOCK SPLIT IS DETERMINED PURSUANT TO I.R.C. SECTIONS 368(a)(1)(E) AND 354(a)(1). THE ADJUSTMENT TO SHAREHOLDERS' BASIS IN SHARES OF THE COMPANY'S COMMON STOCK IS DETERMINED PURSUANT TO I.R.C. SECTION 358. THE TAX TREATMENT TO EACH SHAREHOLDER WHO RECEIVED CASH IN LIEU OF A FRACTIONAL SHARE IS DETERMINED PURSUANT TO I.R.C. SECTION 302. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS WITH RESPECT TO THEIR INDIVIDUAL TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

18 Can any resulting loss be recognized? ► EXCEPT TO THE EXTENT OF LOSS, IF ANY, ON THE CASH RECEIVED BY ANY SHAREHOLDER IN LIEU OF FRACTIONAL SHARES, SHAREHOLDERS WILL GENERALLY NOT RECOGNIZE LOSS AS A RESULT OF THE REVERSE STOCK SPLIT. GENERALLY, IF A SHAREHOLDER RECEIVED CASH IN LIEU OF A FRACTIONAL SHARE, THE SHAREHOLDER MAY RECOGNIZE A TAX LOSS TO THE EXTENT THE TAX BASIS PROPERLY ALLOCABLE TO SUCH FRACTIONAL SHARE EXCEEDS THE CASH RECEIVED. THE DEDUCTIBILITY OF SUCH LOSS, IF ANY, MAY BE SUBJECT TO OTHER LIMITATIONS. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS WITH RESPECT TO THEIR INDIVIDUAL TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT OR ANY OTHER APPLICABLE LIMITATION.

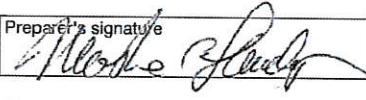
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS THE SHAREHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF THE REVERSE STOCK SPLIT. FOR CALENDAR YEAR TAXPAYERS, THE REPORTABLE TAX YEAR IS 2019.

THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY SHAREHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO ANY SHAREHOLDER. EACH SHAREHOLDER SHOULD CONSULT SUCH SHAREHOLDER'S TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO SUCH SHAREHOLDER.

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 ► 01/16/2019

Print your name ► GEORGE ACHNIOTIS Title ► CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>MOSHE LANDY</u>		<u>01/15/2019</u>		<u>P00443857</u>
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