

Part II Organizational Action *(continued)*

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

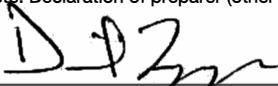
IRC SECTION 301(c)(2), 312 AND 316

18 Can any resulting loss be recognized? ▶ **N/A**

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

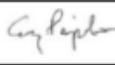
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ April 5, 2023

Print your name ▶ Daniel Lazzer Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name GREGORY PAPINKO	Preparer's signature 	Date April 5 2023	Check <input checked="" type="checkbox"/> 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	