

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 SECTIONS 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 ►

4/1/2025

Print your name ► **JOY LOPEZ**

Title ► **VICE PRESIDENT**

Paid Preparer Use Only

Print/Type preparer's name ROBERT MICHAEL TEPER	Preparer's signature 	Date 3/26/2025	Check <input type="checkbox"/> if self-employed	PTIN P01431521
Firm's name ► ERNST & YOUNG LLP			Firm's EIN ► 98-0092343	
Firm's address ► 100 Adelaide Street West, PO Box 1, Toronto, Ontario M5H 0B3, Canada			Phone no. 416-864-1234	