

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)

18 Can any resulting loss be recognized? ► NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THESE ACTIONS ARE EFFECTIVE ON THE DATES OF DISTRIBUTIONS IDENTIFIED ABOVE.

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 ► <u>Craig A. Schultz</u>	Date ► <u>1/13/12</u>		
Paid Preparer Use Only	Print your name ► <u>CRAIG A. SCHULTZ</u>	Title ► <u>SR VP OF TAX & STRATEGIC FINANCE</u>		
	Print/Type preparer's name <u>JILL H. LOFTUS</u>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN <u>P00021417</u>
	Firm's name ► <u>PRICEWATERHOUSECOOPERS LLP</u>	Firm's EIN ► <u>13-4008324</u>		
	Firm's address ► <u>200 PUBLIC SQUARE, SUITE 1800, CLEVELAND, OH 44114-2301</u>	Phone no. <u>216-875-3000</u>		