


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 SEC. 305(c) AND REGULATIONS THEREUNDER, SPECIFICALLY, REG. SEC. 1.305(d) AND PROP. REG. SEC. 1.307-7(c); IRC SEC. 301

18 Can any resulting loss be recognized? ► NA

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS CALENDAR YEAR 2020. FOR FISCAL YEAR END TAXPAYERS, THE REPORTABLE YEAR IS GENERALLY THE TAX YEAR BEGINNING ON OR AFTER MAY 11, 2020. HOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS FOR MAKING ANY DETERMINATION FOR APPLICATION OF THE INFORMATION INCLUDED HEREIN BASED ON THEIR SPECIFIC FACTS AND SITUATION.

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 ► <u></u>	Date ► <u>MAY 20, 2020</u>			
	Print your name ► <u>AZOBU OCANIYAN</u>	Title ► <u>CONTROLLER</u>			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			

Adjusted conversion rate calculation for increase in dividend payment

(d) *Adjustment for Cash Distributions.* If the Ex-Dividend Date occurs for any cash dividend or distribution by the Company to all or substantially all holders of the outstanding Common Stock, other than regular quarterly cash dividends that do not exceed \$0.025 per share (such threshold, the "Initial Dividend Threshold"), the Conversion Rate shall be adjusted based on the following formula:

$$CR_1 = CR_0 \times \frac{SP_0 - T}{SP_0 - C}$$

where:

CR₀ = the Conversion Rate in effect immediately prior to the Open of Business on the Ex-Dividend Date for such dividend or distribution;

CR₁ = the Conversion Rate in effect immediately after the Open of Business on the Ex-Dividend Date for such dividend or distribution;

SP₀ = the average of the Last Reported Sale Prices of the Common Stock over the ten consecutive Trading Day period ending on, and including, the Trading Day immediately preceding the Ex-Dividend Date for such dividend or distribution;

T = the Initial Dividend Threshold; *provided*, that if the dividend or distribution is not a regular quarterly dividend, the Initial Dividend Threshold will be deemed to be zero; and

C = the amount in cash per share that the Company pays or distributes to holders of the Common Stock.

The Initial Dividend Threshold is subject to adjustment in a manner inversely proportional to adjustments to the Conversion Rate, other than any adjustment provided for in this Section 10.05(d).

If "SP₀" (as defined above) minus "C" (as defined above) is less than \$1.00, in lieu of the foregoing adjustment, each Holder shall receive, for each \$1,000 principal amount of Notes held, at the same time and upon the same terms as holders of the Common Stock, the amount of cash such Holder would have received if such Holder had owned a number of shares of the Common Stock equal to the Conversion Rate in effect on the record date for such distribution.

Any adjustment made under this Section 10.05(d) shall become effective immediately after the Open of Business on the Ex-Dividend Date for such distribution. If such distribution is not so paid or made, the Conversion Rate shall be immediately readjusted, as of the date the Board of Directors determines not to make or pay such distribution, to be the Conversion Rate that would then be in effect had the related Ex-Dividend Date not occurred.

(c)

\$15.270 Avg. stock price last 10 days prior to 5/8/20 (ex-dividend date)

(b)

$$45.5554 \times \frac{\$15.270 - 0.025}{\$15.270 - 0.075} = \frac{15.245}{15.195} = 1.003290556$$

(a)

45.7053

$$\frac{45.7053}{1000} = 0.045705333 \times \$6,321,000 = \$288,903.41$$

$$\begin{aligned} \$6,321,000 \\ \$288,903 \end{aligned} = \$21.8793$$

Deemed dividend = (a) - (b) x (c)			
45.7053 (a)	-	45.55543 (b)	=
0.1499	x	\$15.270 (c)	\$2.2890