



**Part II Organizational Action** (continued)

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

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attached

Blank lines for providing information regarding loss recognition.

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

Blank lines for providing other necessary information.

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 ▶ [Handwritten Signature] Date ▶ 9/18/18

Print your name ▶ Jeffrey D. Pribor Title ▶ SVP and Chief Financial Officer

<b>Paid Preparer Use Only</b>	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.

## Term Loan B due 2022

**14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.**

On June 14, 2018, the Company entered into the Term Loan B Second Amendment. The Term Loan B Second Amendment (i) increased the interest rate margin from 4.50% per annum to 5.00% per annum for loans determined by the Alternate Base Rate (as defined in the Term Loan B Facility) and from 5.50% per annum to 6.00% per annum for any loan determined by reference to the Adjusted LIBOR Rate and (ii) allowed a dividend of \$110 million to be made from the Company's joint venture to the Company without incorporating such funds into the cash sweep provisions of the Term Loan B Facility, (iii) permitted the acquisition of Holdco and its subsidiaries as Unrestricted Subsidiaries and permitted those entities and their assets to continue to be subject to the Sinasure Facility and be subject to its liens and permitted the funding of the certain liquidity and other accounts of Holdco in connection with that acquisition and (iv) made certain other amendments to the provisions of the Term Loan B Facility. As a condition to the effectiveness of the Term Loan B Amendment, the Company prepaid \$60 million of the amount outstanding under the facility together with a premium equal to 1% of the \$60 million prepayment and paid a fee to the Lenders of 1% of the Term Loan B Facility debt outstanding after that repayment.

**15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.**

The Company intends to treat the amendment as a deemed exchange of the original debt instrument for a new debt instrument. The deemed exchange qualifies a tax-free recapitalization for U.S. federal income tax purposes. The deemed exchange should not result in the recognition of gain or loss, except that gain may be recognized up to the amount of the consent fee. A U.S. Lender's tax basis in the new debt instrument will be the same as the Lender's tax basis in the old debt instrument, decreased by the amount of the Consent fee received and increased by the amount of gain recognized by the Lender in respect of the deemed exchange.

**16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.**

A U.S. Lender's tax basis in the new debt instrument will be the same as the Lender's tax basis in the old debt instrument, decreased by the amount of the Consent fee received and increased by the amount of gain recognized by the Lender in respect of the deemed exchange.

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

Section 1001

Section 368

Section 356

**18. Can any resulting loss be recognized?**

The deemed exchange will not result in the recognition of gain or loss, except that gain may be recognized up to the amount of the Consent Fee.

**19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

N/A