

Part II Organizational Action (continued)

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

SECTION 368 - DEFINITIONS RELATING TO CORPORATE REORGANIZATIONS

SECTION 354 - EXCHANGES OF STOCK AND SECURITIES IN CERTAIN REORGANIZATIONS

SECTION 358 - BASIS TO DISTRIBUTEES

SECTION 302 - DISTRIBUTIONS IN REDEMPTION OF STOCK

18 Can any resulting loss be recognized? ▶ _____

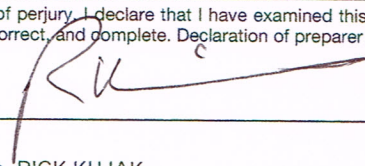
NO LOSS MAY BE RECOGNIZED AS A RESULT OF THE TRANSACTION EXCEPT FOR POSSIBLE LOSS RECOGNIZED IN CONNECTION WITH CASH RECEIVED IN LIEU OF FRACTIONAL SHARES.

THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY SHAREHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE TRANSACTION TO A SHAREHOLDER. EACH SHAREHOLDER SHOULD CONSULT THEIR OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

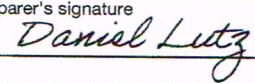
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

THE REPORTABLE TAX YEAR OF THE REVERSE STOCK SPLIT IS THE CALENDAR YEAR ENDED DECEMBER 31, 2024.

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 ▶ 12/30/24

Print your name ▶ RICK KUJAK Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DANIEL J. LUTZ		12/23/24		P01322028
	Firm's name ▶ SIKICH LLC			Firm's EIN ▶	36-3168081
	Firm's address ▶ 1415 W. DIEHL RD., SUITE 400, NAPERVILLE, IL 60563-2349			Phone no.	(630) 566-8400