



**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The merger qualified as a reorganization under Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). In general, the federal income tax consequences to the Scottdale shareholders are determined under Sections 354 and 356 of the Code.

18 Can any resulting loss be recognized? ▶ Loss can be recognized only by former Scottdale shareholders who received only cash in the merger.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The merger was effective January 8, 2018 and thus the federal income tax consequences are reportable in the taxable year that includes that date.

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 ▶ Michael D. Peduzzi Date ▶ 2-8-2018  
Print your name ▶ Michael D. Peduzzi Title ▶ Executive Vice President & CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Harry T. Lamb</u>				<u>P02142238</u>
	Firm's name ▶ <u>Stevens &amp; Lee PC</u>	Firm's EIN ▶ <u>23-1886296</u>		Phone no. <u>(610) 205-6035</u>	
	Firm's address ▶ <u>PO Box 679, Reading, PA 19603-0679</u>				