

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 Sections 354(a), 358(a), 368(a), 1001 and 1012.

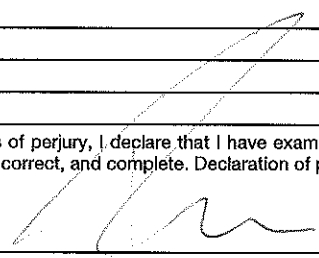
18 Can any resulting loss be recognized? ▶ The Reverse Split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Consistent with such treatment, except as described below with respect to cash received in lieu of a fractional share, a stockholder will not recognize any gain or loss for U.S. federal income tax purposes upon the combination of pre-Reverse Split shares into post-Reverse Split shares pursuant to the Reverse Split.

In general, a stockholder who receives cash payment in lieu of a fractional share will recognize capital gain (or loss) equal to the amount by which the amount of cash received in lieu of the fractional share exceeds (or is less than) the portion of the stockholder's tax basis of the pre-Reverse Split shares that is allocable to the fractional share. Such gain or loss generally will be long-term capital gain or loss if the stockholder's holding period in its pre-Reverse Split shares is more than one year as of the Reverse Split date. The deductibility of net capital losses by individuals and corporations is subject to limitations.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable taxable year in which the Reverse Split occurred is 2020.

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

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 ▶ 4th August 2020

Print your name ▶ George V. Saroglou Title ▶ Chief Operating Officer

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.