

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 316 and 301(c)

18 Can any resulting loss be recognized? ▶ For US federal income tax purposes, the distributions will not result in any tax loss for any common shareholder of Seaspn Corporation.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2014.

Shareholders as of the following dates of record should reduce the basis of each share held on those dates, by the following amounts per share: \$0.345 per share held on October 20, 2014.

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 ▶ *SAI W. CHU* Date ▶ DEC-12, 2014

Paid Preparer Use Only	Print your name ▶ <u>SAI W. CHU</u>	Preparer's signature	Date ▶ <u>CFO</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	