

## **U.S. Internal Revenue Code Section 6045B Reporting**

Effective January 1, 2011, issuers of corporate stock must begin reporting corporate actions that affect the stock basis, including but not limited to mergers, stock splits, stock dividends, recapitalizations and distributions in excess of cumulative earnings and profits. The following information is intended to meet the requirements of public disclosure pursuant to Treasury Regulation Section 1.6045B-1(a)(3) and (b)(4) for Seaspac Corporation.

There are no reportable transactions at this time.