




**Part II Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 351 and 358


18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This transaction applied to tax year 2011.

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 ▶ Jan. 17, 2012

Print your name ▶ Carol Chau Title ▶ CFO

|                               |                                |   |   |   |           |
|-------------------------------|--------------------------------|---|---|---|-----------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name     | Preparer's signature  | Date  | Check <input type="checkbox"/> if self employed | PTIN      |
|                               | Carol Chau                     |  | 1-18-2012   |   | P00170880 |
|                               | Firm's name ▶ Deloitte Tax LLP | Firm's EIN ▶ 86-1065772   | Firm's address ▶ 225 W. Santa Clara Street, Suite 600, San Jose, CA 95113 | Phone no. ▶ 408 704 4000                        |           |