

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 358(a), 368(a) and 354(a)

18 Can any resulting loss be recognized? ▶ ^{Officer} The reverse stock split is non-taxable and therefore no gain or loss is recognized as a result of the transaction.

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

Pre-transaction CUSIP: 302635107
Post-transaction CUSIP: 302635206

The information set forth in this Form 8937 does not constitute tax advice, does not take into account any shareholder's specific facts and circumstances and does no purport to be a complete summary of the tax consequences of the reverse stock split to a shareholder. Each shareholder should consult such shareholder's own tax advisor with respect to the tax consequences of the reverse stock 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 ▶ 08/03/2020

Paid Preparer Use Only	Print your name ▶ <u>William Goebel</u>	Preparer's signature	Title ▶ <u>Chief Accounting Officer</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	