

Part II Organizational Action (continued)

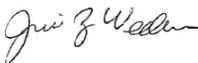
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 354; section 358; section 368; section 1001; and section 1223.

18 Can any resulting loss be recognized? ▶ Assuming the reverse stock split is treated as a recapitalization within the meaning of section 368(a)(1)(E) for U.S. federal income tax purposes, then, a shareholder will not recognize any gain or loss for U.S. federal income tax purposes.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The items discussed above are taken into account in the tax year of the shareholder during which the split occurred. For example, in the case of a shareholder who is a calendar year taxpayer, the exchange is reportable in the tax year ending December 31, 2023.

The Company is providing this Form 8937 for informational purposes only and not as legal or tax advice. Shareholders should consult their own tax advisor to determine the income tax consequences of their specific situation.

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 ▶ 7/20/2023

Print your name ▶ Julie Weedman Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Brian Scott Parmelee</u>	<u></u>	<u>7/20/2023</u>		<u>P00236931</u>
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