

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 361 (a), 367 (a), 368 (a), 354 (a) (1), 358 (a) AND 358 (b).

18 Can any resulting loss be recognized? ▶ NO.


19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ NONE NOTED.

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 ▶ April 20, 2012
 Print your name ▶ P.D. ROBERTSON Title ▶ VICE PRESIDENT, FINANCE

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<u>JAMES A. ROWLING</u>		<u>Apr 17/12</u>		<u>P01071917</u>
Firm's name	Firm's address		Firm's EIN	Phone no.
<u>KPMG, LLP</u>	<u>2700, 205-5TH AVE. SW, CALGARY, AB, CANADA T2P 4B9</u>		<u>98-0173533</u>	<u>403-691-8000</u>

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054