



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► The United States federal income tax treatment of the Eclipse reverse stock split is expected to be determined pursuant to Sections 368(a)(1)(E) and 354(a)(1) of the Internal Revenue Code. The adjustment of the shareholder's basis in its shares of the Eclipse stock is expected to be determined pursuant to Section 358 of the Internal Revenue Code. Each shareholder should consult its own tax advisor with respect to the tax consequences of the reverse stock split.

18 Can any resulting loss be recognized? ► The 1 for 15 reverse stock split is not expected to constitute a taxable transaction, except to the extent cash was received for fractional shares. Shareholders should consult their tax advisor to determine the tax impact of this transaction with respect to their individual facts and circumstances for tax year 2019.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable tax year is the calendar year ending December 31, 2019.

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 ► *M. Hodges* Date ► 3/27/19  
 Print your name ► Michael Hodges Title ► EVP/CFD

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
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	Firm's address ►				Phone no.