

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► PURSUANT TO IRC SECTION 301(c)(1), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND (AS DEFINED IN IRC SECTION 316), SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF THE COMMON UNITS. TO THE EXTENT DISTRIBUTION WHICH IS NOT A DIVIDEND EXCEEDS BASIS, THAT PORTION SHOULD BE A CAPITAL GAIN PURSUANT TO IRC SECTION 301(C)(3).

18 Can any resulting loss be recognized? ► NOT APPLICABLE

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR (I.E. 2017) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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 ► *Alastair Maxwell* Date ► 7 DEC 2017

Print your name ► ALASTAIR MAXWELL Title ► CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name <u>NICHOLAS VENTEN</u>	Preparer's signature <u><i>Nicholas Venten</i></u>	Date <u>12/05/17</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01588572</u>
Firm's name ► <u>ERNST & YOUNG US LLP</u>	Firm's EIN ► <u>34-6565596</u>		Phone no. <u>516-336-0100</u>	
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