



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C. Section 301(c)(2)

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18 Can any resulting loss be recognized? ▶ N/A

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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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 ▶ J Lynn M Sorum Date ▶ 4-13-12

Print your name ▶ J Lynn M Sorum Title ▶ Vice President - Controller & CAO

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Beth Feuchtenberger, CPA	<u>[Signature]</u>	<u>4/2/12</u>		P00094367
Firm's name ▶ Eide Bailly LLP	Firm's EIN ▶ 45-0250958		Phone no. 605.339.1999	
Firm's address ▶ 200 E. 10th St. PO Box 5125, Sioux Falls, SD 57117-5125				