

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 cash distributions to stock holders on record date, December 28, 2012 was made pursuant to Section 301 of the Internal Revenue code of 1986, as amended ("the Code"). The tax treatment of the distribution in the hands of the stock holder is governed by Section 301(c) of the Code.

MPS shareholders receiving the cash distribution generally will reduce the adjusted basis of their stock pursuant to Section 301(c)(2). If the distribution to the shareholders is in excess of their stock basis, Section 301(c)(3) will apply to determine the shareholders capital gain. Shareholders should consult with their tax advisors to determine the appropriate tax basis of their MPS shares.

18 Can any resulting loss be recognized? ▶
Generally, no loss will be recognized by MPS, or by MPS shareholders under Section 301(c).

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
The distribution is generally effective as of the date of the distribution, December 28, 2012, which for calendar tax payers would be 2012.
MPS shareholders should consult with their tax advisor to determine the impact of this distribution to their taxes.

Sign Here	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.			
	Signature ▶	<i>TDD</i>	Date ▶	<i>2/13/13</i>
Paid Preparer Use Only	Print your name ▶	<i>T. Bernie Degen</i>	Title ▶	<i>Corporate Controller</i>
	Print/Type preparer's name		Date	Check <input type="checkbox"/> If self-employed PTIN
	Firm's name ▶		Firm's EIN ▶	
	Firm's address ▶		Phone no.	