

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 354(a)(1), 358(a)(1), 368(a)(1)(A).

18 Can any resulting loss be recognized? ▶ Pursuant to Section 354(a)(1), no loss may be recognized on the Exchange

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ As a party to the Merger, United will report the Merger as a tax-free reorganization under Code Section 368(a)(1)(A) on its U.S. federal income tax return for the period ending on the merger date

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 ▶ *Jeremy Oliver* Date ▶ 7/31/2017
Print your name ▶ Jeremy Oliver Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<u>Charles Stark</u>	<u><i>Charles Stark</i></u>	<u>7/27/17</u>		<u>P00427247</u>
Firm's name ▶ <u>AgriBank, FCB</u>	Firm's EIN ▶ <u>41-1717543</u>		Phone no <u>651-282-8726</u>	
Firm's address ▶ <u>30 E 7th St, Suite 1600, St Paul, MN 55101</u>				