

Part II Organizational Action (continued)

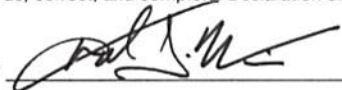
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ 1001(a), (b), (c)

18 Can any resulting loss be recognized? ▶ Yes; however, there is no guarantee that the Internal Revenue Service ("IRS") will treat the Cyberonics Merger as an exchange in which loss can be recognized. It is possible that the IRS will assert an alternative characterization of the Cyberonics Merger, including preventing a U.S. holder from recognizing taxable loss on the exchange. Holders of Cyberonics, Inc. common stock are urged to consult their tax advisors to understand fully the tax consequences to them of the Cyberonics Merger.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The taxable year of the Cyberonics Merger for calendar-year taxpayers is 2015.

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 ▶  Date ▶ 23 October 2015

Print your name ▶ David S. Wise Title ▶ Senior Vice President

Paid Preparer Use Only

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