

TAX BASIS IN WIN COMMON STOCK AND CSAL COMMON STOCK

You can use the worksheet below to allocate the tax basis in your WIN common stock between your WIN common stock and the CSAL common stock received as a result of the separation of WIN and CSAL. In addition, the effects of a one for six reverse stock split on WIN shares are included in the calculations for WIN common stock basis. If you sell your WIN common stock or CSAL common stock, you will need to allocate your tax basis to determine taxable gain or loss.

Based on the closing trading prices of WIN common stock (NASDAQ: "WIN", closed at \$10.61) and CSAL common stock (NASDAQ: "CSAL", closed at \$27.51) on April 27, 2015, 24.3% of the pre-separation tax basis in your WIN common stock would be allocated to your shares of WIN common stock, and 75.7% of the pre-separation tax basis would be allocated to the shares of CSAL common stock (including any fractional shares) that you received in the separation and distribution. You would use different proportions if you decided to allocate your basis other than based on closing trading prices. You should consult your Tax Advisor for additional guidance with respect to the determination of fair market values.

In order to use this worksheet, you need to determine the tax basis of your WIN common stock before the separation. If you bought WIN at different times, you need to perform the calculations below SEPARATELY for each purchase. Furthermore, you should adjust your basis for distributions you received that constituted a return of capital. You should consult with your Tax Advisor to determine the impact as it relates to your individual circumstances.

WORKSHEET ILLUSTRATING ALLOCATION OF TAX BASIS FOR COMMON SHARES

EXAMPLE: John Stockholder owns 113 shares of WIN common stock ("WIN") which he purchased at a price of \$8.00 per share. John's total tax basis is \$904. John had the right to receive 22.6 shares of CSAL common stock ("CSAL") as a result of the separation of WIN and CSAL (and received cash in lieu of the fractional 0.6 share). John had the right to receive 18.8333 shares of WIN as a result of the one for six reverse split of WIN (and received cash in lieu of the fractional 0.8333 share). After incorporating the effects of both the separation and reverse split, 24.32% of John's tax basis of \$904 is allocated to his 18.8333 shares of WIN (113 original WIN shares divided by six), and 75.68% of John's tax basis of \$904 is allocated to his 22.6 shares of CSAL. (NOTE: Number of shares used in the example below should include any fractional shares).

CALCULATION OF WIN COMMON STOCK TAX BASIS

Example:	\$904	×	0.2432	=	\$219.85	÷	18.8333	=	\$11.67
	John's Original Tax Basis				John's Tax Basis in WIN		John's Number of Shares		John's Tax Basis per Share in WIN
Calculate your tax basis per share in WIN common stock here:									
	<input type="text"/>	×	0.2432	=	<input type="text"/>	÷	<input type="text"/>	=	<input type="text"/>
	Your Original Tax Basis				Your Tax Basis in WIN		Your Number of Shares		Your Tax Basis per Share in WIN

CALCULATION OF CSAL COMMON STOCK TAX BASIS

Example:	\$904	×	0.7568	=	\$684.15	÷	22.600	=	\$30.27
	John's Original Tax Basis				John's Tax Basis in CSAL		John's Number of Shares		John's Tax Basis per Share in CSAL
Calculate your tax basis per share in CSAL common stock here:									
	<input type="text"/>	×	0.7568	=	<input type="text"/>	÷	<input type="text"/>	=	<input type="text"/>
	Your Original Tax Basis				Your Tax Basis in CSAL		Your Number of Shares		Your Tax Basis per Share in CSAL

<u>CALCULATION OF CSAL COMMON STOCK FRACTIONAL SHARE TAX BASIS</u>					
Example:	\$30.27	×	0.6000	=	\$18.16
	John's Tax Basis per Share in CSAL Common Stock		Fractional Shares		Tax Basis of Fractional Shares
Calculate your CSAL common stock fractional share tax basis here:					
	<input type="text"/>	×	<input type="text"/>	=	<input type="text"/>
	Your Tax Basis per Share in CSAL Common Stock		Fractional Shares		Tax Basis of Fractional Shares

<u>GAIN/LOSS FROM SALE OF FRACTIONAL SHARE OF CSAL COMMON STOCK</u>					
Example:	\$ 20.00*	-	\$18.16	=	\$ 1.84
	John's Cash Received for Fractional Shares of CSAL Common Stock		Tax Basis of Fractional Shares		Gain/Loss from Fractional Shares Sold
Calculate your gain/loss from CSAL fractional shares here:					
	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
	Cash Received for Fractional Shares of CSAL Common Stock		Tax Basis of Fractional Shares		Gain/Loss from Fractional Shares Sold
* For illustration purposes only: your cash received may be different.					

<u>CALCULATION OF WIN COMMON STOCK FRACTIONAL SHARE TAX BASIS</u>					
Example:	\$11.67	×	0.8333	=	\$9.72
	John's Tax Basis per Share in WIN Common Stock		Fractional Shares		Tax Basis of Fractional Shares
Calculate your WIN common stock fractional share tax basis here:					
	<input type="text"/>	×	<input type="text"/>	=	<input type="text"/>
	Your Tax Basis per Share in WIN Common Stock		Fractional Shares		Tax Basis of Fractional Shares

<u>GAIN/LOSS FROM SALE OF FRACTIONAL SHARE OF WIN COMMON STOCK</u>					
Example:	\$ 10.00*	-	\$9.72	=	\$0.28
	John's Cash Received for Fractional Shares of WIN Common Stock		Tax Basis of Fractional Shares		Gain/Loss from Fractional Shares Sold
Calculate your gain/loss from WIN fractional shares here:					
	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
	Cash Received for Fractional Shares of WIN Common Stock		Tax Basis of Fractional Shares		Gain/Loss from Fractional Shares Sold
* For illustration purposes only: your cash received may be different.					