

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 merger is intended to qualify as a tax-free reorganization under Section 368(a) of the Internal Revenue Code. A shareholder that receives cash in lieu of a fractional share of Potlatch common stock as part of the merger could recognize gain or loss under IRC Section 1001.

18 Can any resulting loss be recognized? ▶ A shareholder that receives cash in lieu of a fractional share of Potlatch common stock as part of the merger could recognize a resulting loss.

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

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 ▶ /s/ Jerald W. Richards Date ▶ 7/25/2018

Print your name ▶ Jerald W. Richards Title ▶ VP and CFO

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 ▶
	Firm's address ▶				Phone no.