



**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See Statement 4

Lined area for listing applicable Internal Revenue Code sections and subsections.

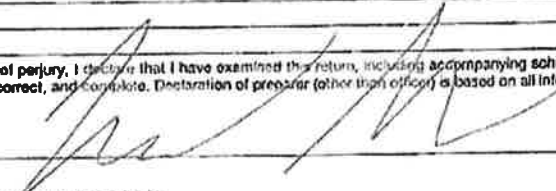
18 Can any resulting loss be recognized? ▶ See Statement 3

Lined area for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Statement 5

Lined area for providing other information necessary to implement the adjustment.

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 ▶ 1/13/12

Print your name ▶ James E. Shields Title ▶ Executive VP and CFO

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.	

Said Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**Statement 1**

**INTERNAL REVENUE CODE SECTION 6045B INFORMATION REPORTING**  
**FORM 8937**  
**Part I, Line 10**

**CUSIP Number**

Pre-split (old) shares: 60935Y109  
Post-split (new) shares: 60935Y208

## Statement 2

**INTERNAL REVENUE CODE SECTION 6045B INFORMATION REPORTING  
FORM 8937  
Part II, Line 14**

**Organizational Action:**

On November 14, 2011, MGI filed an amendment (the "Amendment") to its Amended and Restated Certificate of Incorporation with the Secretary of State of Delaware to effect a reverse stock split of MGI's common stock, par value \$0.01 per share (the "Common Stock") at a reverse stock split ratio of 1-for-8 (the "Reverse Stock Split").

As a result of the Reverse Stock Split, every eight shares of Common Stock issued and outstanding were automatically converted into one share of Common Stock, subject to the treatment of fractional shares. No fractional shares were issued in connection with the Reverse Stock Split. Following the completion of the Reverse Stock Split, MGI's exchange agent aggregated all fractional shares that otherwise would have been issued as a result of the Reverse Stock Split and those shares were sold into the market. Stockholders who would otherwise hold a fractional share of Common Stock received a cash payment from the proceeds of that sale in lieu of such fractional share.

### Statement 3

**INTERNAL REVENUE CODE SECTION 6045B INFORMATION REPORTING  
FORM 8937  
Part II, Line 15, 16 and 18**

**Effect of Organizational Action:**

Except with respect to any cash received by a Stockholder in lieu of a fractional share of Common Stock, discussed below, the Stockholders should not recognize any gain or loss for U.S. federal income tax purposes as a result of the Reverse Stock Split. Each Stockholder's aggregate tax basis in the Common Stock it receives pursuant to the Reverse Stock Split (including any fractional share not actually received) should equal the Stockholder's aggregate tax basis in the Common Stock it surrenders therefor. In addition, each Stockholder's holding period for the Common Stock it receives in the Reverse Stock Split should include such Stockholder's holding period for the Common Stock it surrenders therefor. In general, the receipt of cash by a Stockholder in lieu of a fractional share of the Common Stock pursuant to the Reverse Stock Split should be treated for U.S. federal income tax purposes as though such fractional share had been issued to the Stockholder pursuant to the Reverse Stock Split and then redeemed by the Company, and such Stockholder should recognize taxable gain or loss thereon based on the difference between the amount of cash received and such Stockholder's basis in the fractional share. Such gain or loss will generally be capital gain or loss and will be long-term capital gain or loss if the Stockholder's holding period in the fractional share is greater than one year as of the effective date of the Reverse Stock Split. Special rules may apply to cause all or a portion of the cash received in lieu of a fractional share to be treated as dividend income with respect to certain Stockholders who own more than a minimal amount of Common Stock (generally more than 1%), who exercise some control over the affairs of the Company, or whose relative ownership of the Common Stock is not reduced as a result of the Reverse Stock Split (determined after applying certain ownership attribution rules that may treat the Common Stock owned by certain family members and related entities of a Stockholder as owned by such Stockholder).

**Statement 4**

**INTERNAL REVENUE CODE SECTION 6045B INFORMATION REPORTING  
FORM 8937  
Part II, Line 17**

**Applicable Internal Revenue Code sections:**

The Reverse Stock Split on November 14, 2011, qualified as a reorganization within the meaning of Section 368(a)(1)(E) of the Internal Revenue Code. The federal income tax consequences to the holders of the Common Stock are determined under Sections 302, 354, 358 and 1221 of the Internal Revenue Code.

## Statement 5

### INTERNAL REVENUE CODE SECTION 6045B INFORMATION REPORTING FORM 8937 Part II, Line 19

#### **Effect of Organizational Action:**

This summary does not address all aspects of U.S. federal income taxation that may be relevant to Stockholders in light of their particular circumstances or to Stockholders who may be subject to special tax treatment under the Code, including, without limitation, dealers in securities, commodities or foreign currency, persons who are treated as non-U.S. persons for U.S. federal income tax purposes, certain former citizens or long-term residents of the United States, insurance companies, tax-exempt organizations, banks, financial institutions, small business investment companies, regulated investment companies, real estate investment trusts, retirement plans, persons that are partnerships or other pass-through entities for U.S. federal income tax purposes, persons whose functional currency is not the U.S. dollar, traders that mark-to-market their securities, persons subject to the alternative minimum tax, persons who hold their shares of Common Stock as part of a hedge, straddle, conversion or other risk reduction transaction, or who acquired their shares of Common Stock pursuant to the exercise of compensatory stock options, the vesting of previously restricted shares of stock or otherwise as compensation. If a partnership or other entity classified as a partnership for U.S. federal income tax purposes holds shares of Common Stock, the tax treatment of a partner thereof will generally depend upon the status of the partner and upon the activities of the partnership.

**Accordingly, each Stockholder should consult its own tax advisor regarding the U.S. federal, state, local, foreign, and other tax consequences of the Reverse Stock Split to such Stockholder.**