



March 10, 2026

**DuPont de Nemours, Inc.**

Att : Madeleine Barber, Vice President Tax  
Chestnut Run Plaza, Building 730 – 4<sup>th</sup> Floor  
974 Centre Road, CRP 730  
Wilmington, DE 19805  
États-Unis

**RE: Spin-off of Qnity Electronics, Inc. by DuPont de Nemours, Inc.**

We are replying to your correspondence dated February 13, 2026, in which was submitted information with regard to the tax treatment of the spin-off undertaken on November 1, 2025 by DuPont de Nemours, Inc., (“DuPont”) of its subsidiary Qnity Electronics, Inc. (“Qnity” or “Spinco”).

Based on the information that you provided, the distribution meets the requirements of paragraph 86.1(2)(e) of the Canadian Income Tax Act (the Act). Since you have provided all of the information required under this paragraph, shareholders will be entitled to elect under section 86.1 of the Act in respect of the distribution.

We also acknowledge receipt of your consent to publish the fact that you have provided the information required to meet the conditions of paragraph 86.1(2)(e) of the Act.

However, if Internal Revenue Service (IRS) reviews the distribution at a later date and determines the distribution taxable, we will reverse our decision.

Should you have any questions, please do not hesitate to contact me at 514-214-2488.

Yours truly,

**KPETCHI  
ATSU**

Signature numérique  
de KPETCHI ATSU  
Date : 2026.03.10  
11:13:24 -04'00'

**Atsu Kpetchi, D. Fisc.**  
International Tax Auditor  
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