Form **8937**(December 2017) Department of the Treasury

Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name See Box 1 of the attached schedule V/A 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **Shannon Taylor** staylor@portlandic.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 1375 Kerns Road, Suite 100 Burlington, Ontario L7P 4V7 9 Classification and description 8 Date of action See Box 14 of the attached schedule See Box 9 of the attached schedule 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Box 11 of schedule See Box 12 of schedule See Box 10 of schedule See Box 13 of attached schedule Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See Box 14 of attached schedule Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See Box 15 of attached schedule Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► The taxpayer's earnings and profits were estimated under IRC §312, and the regulation thereunder. Amounts in excess of earnings and profits reduce the shareholder's tax basis in its shares to the extent of the basis.

Par	t II	Organizational Action (continued	d)		<u> </u>	
17	List the	e applicable Internal Revenue Code sectio	on(s) and subsection(s) upon which the ta	x treatment is based ▶	IRC§ 301(c)(2)	
18	Can ar	ny resulting loss be recognized? ► No				
19	Provid	le any other information necessary to imple	ement the adjustment, such as the repor	table tax year ▶ <u>These</u>	actions are effective on the	
date of the distribution identified in Box 14 of the attached schedule.						
		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.				
Sigr Here		ignature ► "Shannon Taylor" Date ► February 10, 2020				
		nt your name ► Shannon Taylor Title ► Director, Financial Reporting				
Paid	t	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed PTIN	
	parer Only		· · · · · · · · · · · · · · · · · · ·		Firm's EIN ▶	
		Firm's address ► Phone no.				
Send	Form 8	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054				