See separate instructions.

## Part Reporting Issue

Part Reporting I           1 Issuer's name	55UEI	2 Issuer's employer identification number (EIN)				
See Box 1 of the attached	schedule			V/A		
3 Name of contact for add		4 Telephor	e No. of contact	5 Email address of contact		
Shannon Taylor			905-331-4242	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		
8 Date of action		9 Class	sification and description			
See Box 14 of the attached	schedule	See Box	9 of the attached schedule			
10 CUSIP number			12 Ticker symbol	13 Account number(s)		
See Box 10 of schedule See Box 11 of sche		schedule	See Box 12 of schedule	See Box 13 of attached schedule		
Part II Organizatio	onal Action Attac	ch additiona	I statements if needed. See	back of form for additional questions.		
				against which shareholders' ownership is measured for		
the action  See Box						
15 Describe the quantitat	ive effect of the orga	anizational act	tion on the basis of the security	in the hands of a U.S. taxpayer as an adjustment per		
share or as a percenta	ige of old basis $\triangleright S_{i}$	ee Box 15 of	attached schedule			
16 Describe the calculation	on of the change in t	basis and the	data that supports the calculati	on, such as the market values of securities and the		
				312, and the regulation thereunder. Amounts in excess		
or earnings and profits red			in its shares to the extent of			

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Part	
<b>17</b> L	st the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based  IRC§ 301(c)(2)
<b>18</b> C	an any resulting loss be recognized?  No
	rovide any other information necessary to implement the adjustment, such as the reportable tax year These actions are effective on the 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 a 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 ▶ <u>"Shannon Taylor"</u> Date ▶ February 1, 2021

F	Print your name  Shannon Taylor	Title ► Director,	Director, Financial Reporting					
Paid Prepar	Print/Type preparer's name	Preparer's signature	Date	Check if if self-employed	PTIN			
Use Or		Firm's EIN ►						
	Firm's address ►	Phone no.						
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054								