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 I	ssuer			•		
1 Issuer's name		2 Issuer's employer identification number (EIN)				
Soo Doy 1 of the attached	cahadula			V/A		
See Box 1 of the attached schedule 3 Name of contact for additional information 4			ne No. of contact	5 Email address of contact		
Shannon Taylor		staylor@portlandic.com				
6 Number and street (or P	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact				
1375 Kerns Road, Suite 10	0	Burlington, Ontario L7P 4V7				
8 Date of action						
See Box 14 of the attached 10 CUSIP number	schedule 11 Serial number		12 Ticker symbol	13 Account number(s)		
10 COSIF Humber	TI Senai numben	(5)	12 Ticker Symbol	Account number(s)		
See Box 10 of schedule	See Box 11 of	schodulo	See Box 12 of schedule	See Box 13 of attached schedule		
				e back of form for additional questions.		
				e against which shareholders' ownership is measured for		
the action ► See Box	x 14 of attached sc	hedule				
15 Describe the quantitat	ive offect of the ora	anizational ac	tion on the basis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per		
share or as a percenta				ty in the hands of a 0.5. taxpayer as an adjustment per		
	.g <u>3</u>	ee box 13 or	attacheu schedule			
	_			ation, such as the market values of securities and the		
				§312, and the regulation thereunder. Amounts in excess		
of earnings and profits red	luce the sharehold	er's tax basis	in its shares to the extent of	of the basis.		

Par	t II	0	rganizational Action (continued	<i>d</i>)			5			
17	List th	he a	pplicable Internal Revenue Code sectio	n(s) and subsection(s) upon which the tax t	reatment	is based ►	IRC§ 301(c)(2)			
18	Can a	any r	resulting loss be recognized? ► No							
			ny other information necessary to imple	ement the adjustment, such as the reportab	ole tax ye	ar ► <u>These</u> a	ctions are effective on the			
	be	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 ► "Shannon Taylor" Date ► January 31, 2022								
			our name ► Shannon Taylor Print/Type preparer's name	Preparer's signature	Title ► Date		nancial Reporting			
Paid			Time type preparer a flattle		Date		Check if Filly elf-employed			
Pre			Firm's name				irm's EIN ▶			
Use	Uni	עי ⊢	Firm's address ▶				Phone no.			
Send	Form			to: Department of the Treasury, Internal Re	evenue S	ervice, Ogde	n, UT 84201-0054			