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

1 Issuer's name	2 Issuer's employer identification number (EIN)
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	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 Classification and description
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 10 of schedule	See Box 11 of schedule	See Box 12 of schedule	See Box 13 of attached schedule

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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

15 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

16 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.