► See separate instructions.

## Part I Reporting Issuer

E G	п перогану	ssuer						
<b>1</b> Is	ssuer's name		2 Issuer's employer identification number (EIN					
3 N	lame of contact for add	ditional information	5 Email address of contact					
6 N	lumber and street (or F	P.O. box if mail is not	act <b>7</b> City, town, or post office, state, and Zip code of conta					
<b>8</b> D	Date of action 9 Classific			ification and description	ication and description			
<b>10</b> C	CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)			
					ed. See back of form for additional questions. he date against which shareholders' ownership is measured for			
	Describe the quantitat share or as a percenta	-	anizational act	ion on the basis of the s	security in the hands of a U.S. taxpayer as an adjustment per			
	Describe the calculation valuation dates ►	on of the change in b	pasis and the o	data that supports the c	calculation, such as the market values of securities and the			

Part II

17

Can any resulting loss be recognized?  $\blacktriangleright$ 18

Organizational Action (continued)

Provide any other information necessary to implement the adjustment, such as the reportable tax year  $\blacktriangleright$ 19

	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	Signa	ature▶ <u>/s/ Kenneth F</u>	. Barkoff	Date ► <u>F</u>	February 16, 2017				
	Print	your name ►		Title ►	-				
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed				
Use (		Firm's name			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