# Report of Organizational Actions Affecting Basis of Securities

**Part I Reporting Issuer**

1. Issuer's name
2. Issuer's employer identification number (EIN)
3. Name of contact for additional information
4. Telephone No. of contact
5. Email address of contact
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
8. Date of action
9. Classification and description

<table>
<thead>
<tr>
<th>CUSIP number</th>
<th>Serial number(s)</th>
<th>Ticker symbol</th>
<th>Account number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>464288588</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**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. **On February 7, 2018 the issuer paid a distribution to common shareholder of record of February 2, 2018. All or a portion of each distribution constitutes a non-taxable return of capital.**

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. **The portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer’s basis in the shares of Issuer.** The non-taxable return of capital is as follows:

<table>
<thead>
<tr>
<th>Distribution Payable On</th>
<th>Basis In Common Stock</th>
<th>Per Share Reduction of</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 7, 2018</td>
<td>Basis</td>
<td>.037740</td>
</tr>
</tbody>
</table>

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. **Issuer's current and accumulated earnings were compared to distributions paid during the year ended February 28, 2018. The non-taxable return of capital represents the amount of distributions paid during the taxable year ended February 28, 2018 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.**
Part II  Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Internal Revenue Code Sections 301, 316, 852.

18 Can any resulting loss be recognized?  □ No

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

See Part II, Item 15 of this form for the per share amounts and dates of distributions impacted by this organizational action. This organizational action is reportable with respect to calendar year 2018.

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.

Signature  □  Date  □  Title  □

Print your name  □  □

Paid Preparer Use Only  □

Print/Type preparer's name  □

Preparer's signature  □

Date  □

Check □ if self-employed

PTIN  □

Firm's address  □

Firm's EIN  □

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84401-0054