Form **8937**

(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

internal revenue Service			- coc coparato monacino	
Part I Reporting	Issuer			The state of the s
1 Issuer's name		2 Issuer's employer identification number (EIN)		
UltraLatin America ProFur	nd	26-1147563		
		4 Telephor	e No. of contact	5 Email address of contact
Christopher E. Sabato		(614) 470-8418	christopher.sabato@citi.com	
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact		
3435 Stelzer Road			Columbus, OH 43219	
8 Date of action	9 Class	sification and description		
12/11/2015		Reverse	1:10 stock split of Investo	or Class Common Stock
10 CUSIP number 11 Serial number(s)		s)	12 Ticker symbol	13 Account number(s)
74318X752			UBPIX	
Part II Organization	onal Action Attac	ch additiona	l statements if needed. S	See back of form for additional questions.
14 Describe the organiza	tional action and, if a	applicable, the	e date of the action or the d	ate against which shareholders' ownership is measured for
the action ► Effective	e as of the close of	business or	December 11, 2015, the i	ssuer completed a one to ten (1:10) reverse split of its
Investor Class common st	ock. The reverse s	plit was affec	cted by a distribution of 1	share for each 10 shares of stock outstanding.
			-	
share or as a percent	age of old basis ▶ <u>T</u> shares. Aggregate	he distributio basis of eac	on of shares is non-taxable h shareholder is unchang	urity in the hands of a U.S. taxpayer as an adjustment per e to shareholders. Basis and holding period of old shares ed. Basis in each new share = 1,000% of the basis in each
olu share with respect to t	Willeri tile old share	5 Wele ulauli	Duteu.	
valuation dates ► <u>Sh</u>	areholders received	l 1 new share	es for each 10 old shares.	ulation, such as the market values of securities and the Aggregate basis of new shares = aggregate basis of old
shares. Basis in each nev	v share = 1,000% of	the basis in	each old share with respe	ect to which the old shares were distributed.

Part		Organizational Action (continue	d)		
		applicable Internal Revenue Code secti			
		n of stock made by a corporation to it	s shareholders with respect	to its stock, including a sto	ock split transaction, is not taxable
•		nolder. IRC § 305(a)(1).	1 61	(
		old stock is carried over and allocated period of the new stock includes the h			•
THE HO	unig	period of the new stock includes the t	iotaing period of the old stoc	K. IKC 91223(4).	
Alterna	tively	, the transaction may be considered to	n he a recanitalization transa	ction_IRC 8368(a)(1)(F)	In such instance, the consequences
		der are the same:		3000(<u>0)(1)(1)</u>	m saon motation, the consequences
The dis	tribut	ion of the new stock is not taxable inc	ome to the shareholder. IRC	§354(a)(1).	
Basis o	f the (old stock is carried over and allocated	l among the shares of new s	tock received. IRC §358 (a)(1); (b)(1).
The hol	ding	period of the new stock includes the h	nolding period of the old stoo	k. IRC §1223(1).	
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			and the same of th		
					History to a grant of the Helitagology of the second of th
18 C	an anv	y resulting loss be recognized? ► N/A			
10	an an	resulting loss be recognized:			
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			1		
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			1117-1117-11111		
10 D					
19 Pi	ovide	any other information necessary to imp	lement the adjustment, such a	s the reportable tax year ▶ <u>N</u>	V/A
			WILLES 1		
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			1		
<u> </u>		r penalties of perjury, I declare that I have ex			
	belief	f, it is true, correct, and complete. Declaration	of preparer (other than officer) is b	ased on all information of which	preparer has any knowledge.
Sign			0 /		/ /
Here	Signa	ature Significan	, tile	Date ▶	1/14/16
		U			/
	Print	your name ► Christopher E. Sabato Print/Type preparer's name	Preparer's signature	Title ► Trea:	1
Paid		Litting type biebstel a tiguse	7 Toparor o signature	Date	Check if if self-employed
Prepa		Firm's name ▶			Firm's EIN ►
Use C	nıy	Firm's address			Phone no.
Send Fo	rm 89	937 (including accompanying statements	s) to: Department of the Treasu	ry, Internal Revenue Service	