

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_  
Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Open to Public Inspection for 501(c)(3) Organizations Only

**Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

|  |  |                                 |                                 |                                 |                               |  |                                 |  |   |   |
|--|--|---------------------------------|---------------------------------|---------------------------------|-------------------------------|--|---------------------------------|--|---|---|
| <p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section</p> <table style="width:100%;"> <tr> <td><input checked="" type="checkbox"/> 501( C ) ( 3 )</td> <td><input type="checkbox"/> 220(e)</td> </tr> <tr> <td><input type="checkbox"/> 408(e)</td> <td><input type="checkbox"/> 530(a)</td> </tr> <tr> <td><input type="checkbox"/> 408A</td> <td></td> </tr> <tr> <td><input type="checkbox"/> 529(a)</td> <td></td> </tr> </table> <p><b>C</b> Book value of all assets at end of year<br/><b>1001580688</b></p> | <input checked="" type="checkbox"/> 501( C ) ( 3 ) | <input type="checkbox"/> 220(e) | <input type="checkbox"/> 408(e) | <input type="checkbox"/> 530(a) | <input type="checkbox"/> 408A |  | <input type="checkbox"/> 529(a) |  | <p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)</p> <p><b>Print or Type</b> <b>THE SAINT PAUL FOUNDATION</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.<br/><b>101 FIFTH STREET EAST, SUITE 2400</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code<br/><b>SAINT PAUL MN 55101</b></p> <p><b>F</b> Group exemption number (See instructions.) <b>u</b></p> <p><b>G</b> Check organization type <b>u</b> <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p> | <p><b>D</b> Employer identification number (Employees' trust, see instructions.)<br/><b>41-6031510</b></p> <p><b>E</b> Unrelated business activity code (See instructions.)<br/><b>900099</b></p> |
| <input checked="" type="checkbox"/> 501( C ) ( 3 )   | <input type="checkbox"/> 220(e)                    |                                 |                                 |                                 |                               |  |                                 |  |   |   |
| <input type="checkbox"/> 408(e)  | <input type="checkbox"/> 530(a)                    |                                 |                                 |                                 |                               |  |                                 |  |   |   |
| <input type="checkbox"/> 408A  |  |                                 |                                 |                                 |                               |  |                                 |  |   |   |
| <input type="checkbox"/> 529(a)  |  |                                 |                                 |                                 |                               |  |                                 |  |   |   |

**H** Enter the number of the organization's unrelated trades or businesses. **u** 2 Describe the only (or first) unrelated trade or business here  
**u** **PASSTHROUGH INCOME FROM INVESTMENT PARTNERSHIPS**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **u**  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation.

**J** The books are in care of **u** **SCOTT ZASTOUPIL** Telephone number **u** **651-224-5463**

| <b>Part I Unrelated Trade or Business Income</b>   |                           | (A) Income           | (B) Expenses | (C) Net           |
|--|---------------------------|----------------------|--------------|-------------------|
| <b>1a</b> Gross receipts or sales  |                           |                      |              |                   |
| <b>b</b> Less returns and allowances   | <b>c</b> Balance <b>u</b> | <b>1c</b>            |              |                   |
| <b>2</b> Cost of goods sold (Schedule A, line 7)   |                           | <b>2</b>             |              |                   |
| <b>3</b> Gross profit. Subtract line 2 from line 1c  |                           | <b>3</b>             |              |                   |
| <b>4a</b> Capital gain net income (attach Schedule D)  |                           | <b>4a</b> 0          |              | <b>0</b>          |
| <b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)                      |                           | <b>4b</b>            |              |                   |
| <b>c</b> Capital loss deduction for trusts   |                           | <b>4c</b>            |              |                   |
| <b>5</b> Income (loss) from partnership and S corporation (attach statement) <b>SEE STMT 1</b> |                           | <b>5</b> -1,169,249  |              | <b>-1,169,249</b> |
| <b>6</b> Rent income (Schedule C)  |                           | <b>6</b>             |              |                   |
| <b>7</b> Unrelated debt-financed income (Schedule E)   |                           | <b>7</b>             |              |                   |
| <b>8</b> Interest, annuities, royalties, and rents from controlled organization (Schedule F)   |                           | <b>8</b>             |              |                   |
| <b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)      |                           | <b>9</b>             |              |                   |
| <b>10</b> Exploited exempt activity income (Schedule I)  |                           | <b>10</b>            |              |                   |
| <b>11</b> Advertising income (Schedule J)  |                           | <b>11</b>            |              |                   |
| <b>12</b> Other income (See instructions; attach schedule)                                     |                           | <b>12</b>            |              |                   |
| <b>13</b> <b>Total.</b> Combine lines 3 through 12   |                           | <b>13</b> -1,169,249 |              | <b>-1,169,249</b> |

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

|  |            |            |
|--|------------|------------|
| <b>14</b> Compensation of officers, directors, and trustees (Schedule K)   | <b>14</b>  |            |
| <b>15</b> Salaries and wages   | <b>15</b>  |            |
| <b>16</b> Repairs and maintenance  | <b>16</b>  |            |
| <b>17</b> Bad debts  | <b>17</b>  |            |
| <b>18</b> Interest (attach schedule) (see instructions)  | <b>18</b>  |            |
| <b>19</b> Taxes and licenses   | <b>19</b>  | 6,100      |
| <b>20</b> Depreciation (attach Form 4562)  | <b>20</b>  |            |
| <b>21</b> Less depreciation claimed on Schedule A and elsewhere on return  | <b>21a</b> |            |
| <b>22</b> Depletion  | <b>22</b>  |            |
| <b>23</b> Contributions to deferred compensation plans   | <b>23</b>  |            |
| <b>24</b> Employee benefit programs  | <b>24</b>  |            |
| <b>25</b> Excess exempt expenses (Schedule I)  | <b>25</b>  |            |
| <b>26</b> Excess readership costs (Schedule J)   | <b>26</b>  |            |
| <b>27</b> Other deductions (attach schedule) <b>SEE STATEMENT 2</b>  | <b>27</b>  | 10,660     |
| <b>28</b> <b>Total deductions.</b> Add lines 14 through 27   | <b>28</b>  | 16,760     |
| <b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13           | <b>29</b>  | -1,186,009 |
| <b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) | <b>30</b>  |            |
| <b>31</b> Unrelated business taxable income. Subtract line 30 from line 29   | <b>31</b>  | -1,186,009 |

Part III Total Unrelated Business Taxable income

Table with 3 columns: Line number, Description, and Amount. Rows 32-39 showing unrelated business taxable income calculations.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Rows 40-45 showing tax computation details.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Rows 46a-56 showing tax and payment details.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Line number, Description, and Yes/No columns. Rows 57-59 regarding foreign activities and tax-exempt interest.

Sign Here u 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 taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Preparer information section including name (CHRIS HENKE), firm name (AKINS HENKE AND COMPANY), address (600 INWOOD AVENUE NORTH, SUITE 160, OAKDALE, MN 55128), and phone number (651-636-3806).

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation **u**

|  |           |  |   |          |            |
|--|-----------|--|---|----------|------------|
| <b>1</b> Inventory at beginning of year                | <b>1</b>  |  | <b>6</b> Inventory at end of year   | <b>6</b> |            |
| <b>2</b> Purchases                                     | <b>2</b>  |  | <b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2                           | <b>7</b> |            |
| <b>3</b> Cost of labor                                 | <b>3</b>  |  |   |          |            |
| <b>4a</b> Additional sec. 263A costs (attach schedule) | <b>4a</b> |  | <b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? |          | <b>Yes</b> |
| <b>b</b> Other costs (attach schedule)                 | <b>4b</b> |  |   |          | <b>No</b>  |
| <b>5</b> <b>Total.</b> Add lines 1 through 4b          | <b>5</b>  |  |   |          |            |

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1.** Description of property

|                |
|----------------|
| (1) <b>N/A</b> |
| (2)            |
| (3)            |
| (4)            |

**2.** Rent received or accrued

| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (1)   |   |   |
| (2)   |   |   |
| (3)   |   |   |
| (4)   |   |   |
| <b>Total</b>  | <b>Total</b>  | (b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) <b>u</b>           |

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **u**

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

| 1. Description of debt-financed property  | 2. Gross income from or allocable to debt-financed property                           | 3. Deductions directly connected with or allocable to debt-financed property |   |   |
|---|---|--|---|---|
|   |   | (a) Straight line depreciation (attach schedule)                             | (b) Other deductions (attach schedule)                |   |
| (1) <b>N/A</b>  |   |  |   |   |
| (2)   |   |  |   |   |
| (3)   |   |  |   |   |
| (4)   |   |  |   |   |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5  | 7. Gross income reportable (column 2 x column 6)      | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1)   |   | %  |   |   |
| (2)   |   | %  |   |   |
| (3)   |   | %  |   |   |
| (4)   |   | %  |   |   |
| <b>Totals</b>   |   |  | Enter here and on page 1, Part I, line 7, column (A). | Enter here and on page 1, Part I, line 7, column (B).               |
| <b>Total dividends-received deductions</b> included in column 8                                   |   |  | <b>u</b>  | <b>u</b>  |

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations                   |                                     |   |  |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
|                                    |                                   | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1) <b>N/A</b>                     |                                   |   |                                     |   |  |
| (2)                                |                                   |   |                                     |   |  |
| (3)                                |                                   |   |                                     |   |  |
| (4)                                |                                   |   |                                     |   |  |

**Nonexempt Controlled Organizations**

| 7. Taxable Income   | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
|---------------------|---|-------------------------------------|--|--|
| (1)                 |   |                                     |  |  |
| (2)                 |   |                                     |  |  |
| (3)                 |   |                                     |  |  |
| (4)                 |   |                                     |  |  |
| <b>Totals</b> ..... |   |                                     | u  | u  |

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col. 3 plus col.4) |
|--------------------------|---------------------|--|---------------------------------|--|
| (1) <b>N/A</b>           |                     |  |                                 |  |
| (2)                      |                     |  |                                 |  |
| (3)                      |                     |  |                                 |  |
| (4)                      |                     |  |                                 |  |
| <b>Totals</b> .....      |                     | u  |                                 |  |

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1) <b>N/A</b>                       |   |   |  |   |                                      |  |
| (2)                                  |   |   |  |   |                                      |  |
| (3)                                  |   |   |  |   |                                      |  |
| (4)                                  |   |   |  |   |                                      |  |
| <b>Totals</b> .....                  |   | u   |  |   |                                      |  |

**Schedule J – Advertising Income** (see instructions)

| <b>Part I Income From Periodicals Reported on a Consolidated Basis</b> |                             |                             |  |                       |                     |   |
|--|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| 1. Name of periodical  | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
| (1) <b>N/A</b>   |                             |                             |  |                       |                     |   |
| (2)  |                             |                             |  |                       |                     |   |
| (3)  |                             |                             |  |                       |                     |   |
| (4)  |                             |                             |  |                       |                     |   |
| <b>Totals (carry to Part II, line (5))</b> ..                          |                             |                             | u  |                       |                     |   |

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical                                 | 2. Gross advertising income                          | 3. Direct advertising costs                          | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|---|--|--|--|-----------------------|---------------------|---|
| (1) <b>N/A</b>  |  |  |  |                       |                     |   |
| (2)   |  |  |  |                       |                     |   |
| (3)   |  |  |  |                       |                     |   |
| (4)   |  |  |  |                       |                     |   |
| <b>Totals from Part I</b> . . . . . <b>u</b>          |  |  |  |                       |                     |   |
|   | Enter here and on page 1, Part I, line 11, col. (A). | Enter here and on page 1, Part I, line 11, col. (B). |  |                       |                     | Enter here and on page 1, Part II, line 26.                                       |
| <b>Totals, Part II (lines 1-5)</b> . . . . . <b>u</b> |  |  |  |                       |                     |   |

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

| 1. Name  | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1) <b>N/A</b>   |          | %                                      |  |
| (2)  |          | %                                      |  |
| (3)  |          | %                                      |  |
| (4)  |          | %                                      |  |
| <b>Total.</b> Enter here and on page 1, Part II, line 14 |          |  | <b>u</b>   |

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income from an  
Unrelated Trade or Business**

OMB No. 1545-0047

**2019**

For calendar year 2019 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Open to Public Inspection for  
501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service  
Name of the organization

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Employer identification number  
**41-6031510**

**THE SAINT PAUL FOUNDATION**

Unrelated Business Activity Code (see instructions) **u 900099**

Describe the unrelated trade or business **u PRIVATE FOUNDATION SERVICES**

| Part I Unrelated Trade or Business Income |   | (A) Income | (B) Expenses   | (C) Net        |
|---|---|------------|----------------|----------------|
| <b>1a</b>                                 | Gross receipts or sales   |            |                |                |
| <b>b</b>                                  | Less returns and allowances   |            |                |                |
| <b>c</b>                                  | Balance   | <b>1c</b>  |                |                |
| <b>2</b>                                  | Cost of goods sold (Schedule A, line 7)   | <b>2</b>   |                |                |
| <b>3</b>                                  | Gross profit. Subtract line 2 from line 1c  | <b>3</b>   |                |                |
| <b>4a</b>                                 | Capital gain net income (attach Schedule D)   | <b>4a</b>  |                |                |
| <b>b</b>                                  | Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)                      | <b>4b</b>  |                |                |
| <b>c</b>                                  | Capital loss deduction for trusts   | <b>4c</b>  |                |                |
| <b>5</b>                                  | Income (loss) from partnership and S corporation (attach statement)                   | <b>5</b>   |                |                |
| <b>6</b>                                  | Rent income (Schedule C)  | <b>6</b>   |                |                |
| <b>7</b>                                  | Unrelated debt-financed income (Schedule E)   | <b>7</b>   |                |                |
| <b>8</b>                                  | Interest, annuities, royalties, and rents from a controlled organization (Schedule F) | <b>8</b>   |                |                |
| <b>9</b>                                  | Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)      | <b>9</b>   |                |                |
| <b>10</b>                                 | Exploited exempt activity income (Schedule I)   | <b>10</b>  |                |                |
| <b>11</b>                                 | Advertising income (Schedule J)   | <b>11</b>  |                |                |
| <b>12</b>                                 | Other income (See instructions; attach schedule) <b>SEE STMT 1</b>                    | <b>12</b>  | <b>107,319</b> | <b>107,319</b> |
| <b>13</b>                                 | <b>Total.</b> Combine lines 3 through 12  | <b>13</b>  | <b>107,319</b> | <b>107,319</b> |

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

|           |  |            |  |                |
|-----------|--|------------|--|----------------|
| <b>14</b> | Compensation of officers, directors, and trustees (Schedule K)   | <b>14</b>  |  |                |
| <b>15</b> | Salaries and wages   | <b>15</b>  |  | <b>51,489</b>  |
| <b>16</b> | Repairs and maintenance  | <b>16</b>  |  |                |
| <b>17</b> | Bad debts  | <b>17</b>  |  |                |
| <b>18</b> | Interest (attach schedule) (see instructions)  | <b>18</b>  |  |                |
| <b>19</b> | Taxes and licenses   | <b>19</b>  |  |                |
| <b>20</b> | Depreciation (attach Form 4562)  | <b>20</b>  |  |                |
| <b>21</b> | Less depreciation claimed on Schedule A and elsewhere on return  | <b>21a</b> |  | <b>0</b>       |
| <b>22</b> | Depletion  | <b>22</b>  |  |                |
| <b>23</b> | Contributions to deferred compensation plans   | <b>23</b>  |  |                |
| <b>24</b> | Employee benefit programs  | <b>24</b>  |  | <b>13,047</b>  |
| <b>25</b> | Excess exempt expenses (Schedule I)  | <b>25</b>  |  |                |
| <b>26</b> | Excess readership costs (Schedule J)   | <b>26</b>  |  |                |
| <b>27</b> | Other deductions (attach schedule) <b>SEE STATEMENT 2</b>  | <b>27</b>  |  | <b>42,783</b>  |
| <b>28</b> | <b>Total deductions.</b> Add lines 14 through 27   | <b>28</b>  |  | <b>107,319</b> |
| <b>29</b> | Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13           | <b>29</b>  |  |                |
| <b>30</b> | Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) | <b>30</b>  |  |                |
| <b>31</b> | Unrelated business taxable income. Subtract line 30 from line 29   | <b>31</b>  |  | <b>0</b>       |

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

**Federal Statements****Statement 1 - Form 990-T, Part I, Line 5 - Income (Loss) from Partnerships or S-Corps**

| <u>Name of Partnership or S-Corp</u> | <u>Gross<br/>Income</u> | <u>Direct<br/>Deductions (Part. only)</u> | <u>Net<br/>Income</u> |
|--------------------------------------|-------------------------|---|-----------------------|
| UBI FROM INV. PARTNERSHIPS           | \$ -1,169,249           | \$  | \$ -1,169,249         |
| TOTAL                                | \$ -1,169,249           | \$ 0                                      | \$ -1,169,249         |

**Statement 2 - Form 990-T, Part II, Line 28 - Other Deductions**

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| PROFESSIONAL FEES  | \$ 10,660     |
| TOTAL              | \$ 10,660     |

**Private Foundation Services****Statement 1 - Form 990-T, Schedule M, Line 12 - Other Income**

| Description                 | Amount            |
|-----------------------------|-------------------|
| PRIVATE FOUNDATION SERVICES | \$ 107,319        |
| TOTAL                       | \$ <u>107,319</u> |

**Private Foundation Services****Statement 2 - Form 990-T, Schedule M, Line 28 - Other Deductions**

| Description   | Amount           |
|---|------------------|
| OVERHEAD  | \$ 42,800        |
| EXPENSE IN EXCESS OF REVENUE<br>DUE TO NO PROFIT MOTIVE | <u>-17</u>       |
| TOTAL   | \$ <u>42,783</u> |



Election to Relinquish Net Operating Loss Carry Back Period

The Saint Paul Foundation  
EIN 41-6031510  
Form 990-T  
Tax Year Ending December 31, 2019

The above mentioned taxpayer incurred a net operating loss in its tax year ended December 31, 2019, and is entitled to a carry back period of five years. The Foundation is electing to apply § 172(b)(3) under Rev. Proc. 2020-24 for 2019

In accordance with Section 172(b)(3) of the Internal Revenue Code, taxpayer hereby elects to relinquish the entire carry back period with respect to the current net operating loss incurred in its tax year 2019.

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

**U Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.**

**U Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.**

OMB No. 1545-0123

**2019**

Name

**THE SAINT PAUL FOUNDATION**

Employer identification number

**41-6031510**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses (See instructions.)**

| See instructions for how to figure the amounts to enter on the lines below.<br>This form may be easier to complete if you round off cents to whole dollars.  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|--|
| <b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b |                                  |                                 |   |  |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with Box A checked  |                                  |                                 |   |  |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with Box B checked   |                                  |                                 |   |  |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with Box C checked   | <b>55,111</b>                    |                                 |   | <b>55,111</b>  |
| <b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37  |                                  |                                 |   | <b>4</b>   |
| <b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824   |                                  |                                 |   | <b>5</b>   |
| <b>6</b> Unused capital loss carryover (attach computation)  |                                  |                                 |   | <b>6 ( 86,651)</b>   |
| <b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h   |                                  |                                 |   | <b>7 -31,540</b>   |

**Part II Long-Term Capital Gains and Losses (See instructions.)**

| See instructions for how to figure the amounts to enter on the lines below.<br>This form may be easier to complete if you round off cents to whole dollars.   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|--|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b |                                  |                                 |  |  |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with Box D checked   |                                  |                                 |  |  |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with Box E checked  |                                  |                                 |  |  |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with Box F checked   |                                  |                                 |  |  |
| <b>11</b> Enter gain from Form 4797, line 7 or 9  |                                  |                                 |  | <b>11</b>  |
| <b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37   |                                  |                                 |  | <b>12</b>  |
| <b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824  |                                  |                                 |  | <b>13</b>  |
| <b>14</b> Capital gain distributions (see instructions)   |                                  |                                 |  | <b>14</b>  |
| <b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h   |                                  |                                 |  | <b>15</b>  |

**Part III Summary of Parts I and II**

|  |           |
|--|-----------|
| <b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)                   | <b>16</b> |
| <b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | <b>17</b> |
| <b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns            | <b>18</b> |

**Note:** If losses exceed gains, see *Capital Losses* in the instructions.

# Sales and Other Dispositions of Capital Assets

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

# 2019

Department of the Treasury  
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Attachment  
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

**THE SAINT PAUL FOUNDATION**

**41-6031510**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

| 1        | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)   | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the Note below<br>and see Column (e)<br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br>See the separate instructions. |                                | (h)<br>Gain or (loss).<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|----------|--|---|--|--|--|--|--------------------------------|---|
|          |  |   |  |  |  | (f)<br>Code(s) from<br>instructions  | (g)<br>Amount of<br>adjustment |   |
|          | <b>LIQUIDATING DISTRIBUTION OF S-CORP</b>  | <b>01/01/19</b>                         | <b>12/31/19</b>                                    | <b>55,111</b>  |  |  |                                | <b>55,111</b>   |
|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
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|          |  |   |  |  |  |  |                                |   |
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|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
|          |  |   |  |  |  |  |                                |   |
| <b>2</b> | Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) <b>u</b> |   |  |  | <b>55,111</b>  |  |                                | <b>55,111</b>   |

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name  
**THE SAINT PAUL FOUNDATION**

Taxpayer Identification Number  
**41-6031510**

**Business Activity Income (and allocation of Prior-2018 NOL)**

A. Total Pre-2018 Net Operating Loss used by 2019 income (See NOL Worksheet) **N/A**

| Unrelated Business Income Activity with Income | Code          | Pre-2018 NOL<br>(Limited to Income) | Net Income<br>before Loss |
|--|---------------|-------------------------------------|---------------------------|
| 1. <b>PRIVATE FOUNDATION SERVICES</b>          | <b>900099</b> | 1. <b>0</b>                         |                           |
| 2. _____                                       |               | 2. _____                            |                           |
| 3. _____                                       |               | 3. _____                            |                           |
| 4. _____                                       |               | 4. _____                            |                           |
| 5. _____                                       |               | 5. _____                            |                           |
| 6. _____                                       |               | 6. _____                            |                           |
| 7. _____                                       |               | 7. _____                            |                           |
| 8. _____                                       |               | 8. _____                            |                           |
| 9. _____                                       |               | 9. _____                            |                           |
| 10. _____                                      |               | 10. _____                           |                           |
| 11. _____                                      |               | 11. _____                           |                           |
| 12. _____                                      |               | 12. _____                           |                           |
| 13. _____                                      |               | 13. _____                           |                           |
| 14. _____                                      |               | 14. _____                           |                           |
| 15. All other revenue _____                    |               | 15. _____                           |                           |
| 16. Total taxable income _____                 |               | 16. _____                           |                           |

**Business Activity Losses**

| Unrelated Business Income Activity with Losses | Code          | Current Year Loss    |
|--|---------------|----------------------|
| 1. <b>PASSTHROUGH INCOME FROM INV</b>          | <b>900099</b> | 1. <b>-1,186,009</b> |
| 2. _____                                       |               | 2. _____             |
| 3. _____                                       |               | 3. _____             |
| 4. _____                                       |               | 4. _____             |
| 5. All other activities _____                  |               | 5. _____             |
| 6. Totals _____                                |               | 6. <b>-1,186,009</b> |

Form **990-T****Schedule M Loss Carryover Calculation****2019**Description **PASSTHROUGH INCOME FROM INV**

Name

**THE SAINT PAUL FOUNDATION**

Taxpayer Identification Number

**41-6031510**Unincorporated Business Income Tax Code: **900099** Activity: **OTHER UNRELATED BUSINESS ACTIVIT**

|   |   |   |                   |
|---|---|---|-------------------|
| 1 | Activity income .....   | 1 | <b>-1,169,249</b> |
| 2 | Activity deductions .....   | 2 | <b>16,760</b>     |
| 3 | Activities income or loss, after deductions .....   | 3 | <b>-1,186,009</b> |
| 4 | Losses carried over to this year (do not include amounts prior to 2018) .....                           | 4 |                   |
| 5 | Enter 100% of the amount on Line 3, if both lines 3 and 4 are positive. ....                            | 5 |                   |
| 6 | Take the lesser of Line 4 or Line 5. <b>Enter here and on Line 30 of Form 990-T or Schedule M</b> ..... | 6 |                   |
| 7 | Remaining losses to be carried forward to 2020 (Subtract Line 6 from line 4) .....                      | 7 |                   |
| 8 | If line 3 is less than zero, enter that amount here as a positive number .....                          | 8 | <b>1,186,009</b>  |
| 9 | Total loss carried forward to 2020 (Add lines 7 and 8) .....  | 9 | <b>1,186,009</b>  |

**Return by a U.S. Transferor of Property  
to a Foreign Corporation**

Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor **THE SAINT PAUL FOUNDATION** Identifying number (see instructions) **41-6031510**

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b Did the transferor remain in existence after the transfer?  Yes  No  
If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

4 Name of transferee (foreign corporation) **AZTEC FINANCIAL SERVICES GUERNSEY L** 5a Identifying number, if any

6 Address (including country) **EAST WING, TRAFALGAR COURT** 5b Reference ID number (see instructions) **AZTEC**  
**ST PETER PORT GK GY1 3PP GUERNSEY**

7 Country code of country of incorporation or organization (see instructions) **UK**

8 Foreign law characterization (see instructions) **CORPORATION**

9 Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 03/16/18                |                                | 90,588                                       |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                |  |                            |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CE MINING III MND LIMITED</b>   | <b>5a</b> Identifying number, if any   |
| <b>6</b> Address (including country)<br><b>94 SOLARIS AVENUE, P.O. BOX 1348</b><br><b>GRAND CAYMAN CJ KY1-1108 CAYMAN ISLANDS</b> | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CEMININGIIIMND</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                                 |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No          |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash, 20,325.

10 Was cash the only property transferred? [X] Yes [ ] No. If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [ ] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [ ] No. If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No. If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No. If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [ ] No. If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
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|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CE MINING III RAMBLER LIMITED</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br><b>94 SOLARIS AVENUE, P.O. BOX 1348</b><br><b>GRAND CAYMAN CJ KY1-1108 CAYMAN ISLANDS</b>                    | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CEMININGIII</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash, 10,532.

10 Was cash the only property transferred? [X] Yes [ ] No. If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [ ] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [ ] No. If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No. If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No. If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [ ] No. If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
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|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>HARBERT EUROPEAN REAL ESTATE FUND V</b>  | <b>5a</b> Identifying number, if any<br><b>98-1397659</b> |
| <b>6</b> Address (including country)<br>2100 THIRD AVE N, SUITE 600 ALABAMA<br>BIRMINGHAM 35203  | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>UK</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED PARTNERSHIP</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         | SEE STATEMENT 1                | 758,205                                      |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                |  |                            |                                    |

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership              | EIN of partnership |
|----------------------------------|--------------------|
| <b>AETHER REAL ASSETS IV, LP</b> | <b>47-4720841</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CE MINING III MND LIMITED</b>   | <b>5a</b> Identifying number, if any  |
| <b>6</b> Address (including country)<br><b>94 SOLARIS AVENUE, P.O. BOX 1348</b><br><b>GRAND CAYMAN CJ KY1-1108 CAYMAN ISLANDS</b> | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CEMININGIIIMND</b>      |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                                 |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?  | <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash, 257,673.

10 Was cash the only property transferred? [X] Yes [ ] No. If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [ ] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [ ] No. If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No. If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No. If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [ ] No. If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* **for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership              | EIN of partnership |
|----------------------------------|--------------------|
| <b>AETHER REAL ASSETS IV, LP</b> | <b>47-4720841</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CE MINING III RAMBLER LIMITED</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br><b>94 SOLARIS AVENUE, P.O. BOX 1348</b><br><b>GRAND CAYMAN CJ KY1-1108 CAYMAN ISLANDS</b>                    | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CEMININGIII</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                | 133,514                                      |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                |  |                            |                                    |

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                        | EIN of partnership |
|--|--------------------|
| <b>COMMONFUND CAPITAL NATURAL RESOURCE</b> | <b>37-1656529</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>AZTEC FINANCIAL SERVICES GUERNSEY L</b>  | <b>5a</b> Identifying number, if any                             |
| <b>6</b> Address (including country)<br><b>EAST WING, TRAFALGAR COURT</b><br><b>ST PETER PORT GK GY1 3PP GUERNSEY</b>                                | <b>5b</b> Reference ID number (see instructions)<br><b>AZTEC</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>UK</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 03/16/18                |                                | 137,816                                      |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                |  |                            |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
|                     |                    |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>HARBERT EUROPEAN REAL ESTATE FUND V</b>  | <b>5a</b> Identifying number, if any<br><b>98-1397659</b> |
| <b>6</b> Address (including country)<br>2100 3RD AVE N, SUITE 600 ALABAMA<br>BIRMINGHAM 35203  | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>UK</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED PARTNERSHIP</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row for Cash.

10 Was cash the only property transferred? [X] Yes [ ] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows for Stock and securities, Inventory, Other property, Property with built-in loss, Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [ ] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [ ] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [ ] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row for Property described in sec. 367(d)(4), Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

## HARBERT EUROPEAN REAL ESTATE FUND V

Statement 1 - Form 926, Part III, Section A - Cash

| <u>Date of Transfer</u> | <u>Description of Property</u> | <u>FMV on Date of Transfer</u> | <u>Cost or Other Basis</u> | <u>Gain Recognized on Transfer</u> |
|-------------------------|--------------------------------|--------------------------------|----------------------------|------------------------------------|
| 8/16/19                 |                                | \$ 291,352                     | \$                         | \$                                 |
| 12/02/19                |                                | 466,853                        |                            |                                    |
| TOTAL                   |                                | <u>\$ 758,205</u>              | <u>\$ 0</u>                | <u>\$ 0</u>                        |

**Return by a U.S. Transferor of Property  
to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* for instructions and the latest information.  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
|                     |                    |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>WP GG EUROPA (CAYMAN-B), L.P.</b>  | <b>5a</b> Identifying number, if any<br><b>98-1458202</b> |
| <b>6</b> Address (including country)<br><b>CAYMAN CORPORATE CENTRE, 27 HOSPITA<br/>CJ CAYMAN ISLANDS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 12/31/19                |                                | 192,500                                      |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
| Totals   |                         |                                |  |                            |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**  
 Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| 4 Name of transferee (foreign corporation)<br><b>ANOKION SA</b>   | 5a Identifying number, if any                                  |
| 6 Address (including country)<br><b>EN RUCHOZ, CH. DE LA DENT D'OCHE 1A<br/>ECUBLENS SZ CH-1024 SWITZERLAND</b>                               | 5b Reference ID number<br>(see instructions)<br><b>ANOKION</b> |
| 7 Country code of country of incorporation or organization (see instructions)<br><b>SZ</b>  |  |
| 8 Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| 9 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 06/06/19                | COMMON & PREFERRED STOCK       | 209  | 209                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>209</b>                                   | <b>209</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
to a Foreign Corporation**

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**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>AJ LUCAS GROUP LIMITED</b>   | <b>5a</b> Identifying number, if any                                   |
| <b>6</b> Address (including country)<br>1 <b>ELIZABETH PLAZA</b><br><b>NORTH SYDNEY AS NWS 2060 AUSTRALIA</b>  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>AJLUCAS1</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>AS</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 11/18/19                | RECEIVABLE                     | 702  | 702                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 702  | 702                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN ATSUMI, LLC</b>   | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEATSUMI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 48   | 48                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 48   | 48                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u **IRC SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
  - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
  - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

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**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN CHITOSE, LLC</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPECHITOSE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 217  | 217                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 217  | 217                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**  
 Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN HIRADOMINAMI, LL</b>  | <b>5a</b> Identifying number, if any   |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEHIRADOMINAMI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 132  | 132                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 132  | 132                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN HIRONO, LLC</b>   | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEHIRONO</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 239  | 239                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 239  | 239                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
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|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN NOHEJI, LLC</b>                          | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPENOHEJI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 529  | 529                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 529  | 529                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN SANMORI, LLC</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPESANMORI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 194  | 194                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 194  | 194                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* **for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN TANOHATA, LLC</b>                        | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPETANOHATA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                                    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 65   | 65                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 65   | 65                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**  
 Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN TSUKIKOSHIGENYA</b>   | <b>5a</b> Identifying number, if any  |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPETSUKIKOSHIGENYA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 301  | 301                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 301  | 301                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u **IRC SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN UKUJIMA, LLC</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEUKUJIMA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 518  | 518                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 518  | 518                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
  - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
  - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN YOKOHAMA, LLC</b>   | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEYOKOHAMA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory (03/31/19, PARTNERSHIP INTEREST, 1,218, 1,218), Other property, Property with built-in loss, Totals (1,218, 1,218)

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CANBRIDGE PHARMACEUTICALS INC.</b>   | <b>5a</b> Identifying number, if any                                    |
| <b>6</b> Address (including country)<br>FLAT 303A, 106 LI ZE ZHONG<br>BEIJING CHINA, PEOPLES REPUB   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CANBRIDGE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u **IRC SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CBC KETO PUMPS SARL</b>                   | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br>37, RUE D'ANVERS<br>LUXEMBOURG LU L-1130 LUXEMBOURG       | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CBCKETO</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b> |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                    |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                | 14,812                                       |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         | FOREIGN CURRENCY-GBP           | 3  | 3                          |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>3</b>                                     | <b>3</b>                   |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

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OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
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|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CLOVERDELL INVESTMENT LTD</b>  | <b>5a</b> Identifying number, if any<br><b>98-1041815</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 07/12/19                | STOCKS & SECURITIES            | 531  | 531                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>531</b>                                   | <b>531</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

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**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>EXCELLENCE LOGGING GURNSEY CO LTD</b>  | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br><b>EAST WING, TRAFALGAR COURT</b><br><b>ST PETER PORT GK GY1 3PP GUERNSEY</b>                                | <b>5b</b> Reference ID number<br>(see instructions)<br><b>EXCELLENCE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>GK</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 04/27/18                | STOCK & SECURITIES             | 14,441                                       | 14,441                     |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>14,441</b>                                | <b>14,441</b>              |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

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 to a Foreign Corporation**

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**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
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|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>FORGE OIL &amp; GAS LIMITED</b>  | <b>5a</b> Identifying number, if any                                |
| <b>6</b> Address (including country)<br>2200, 840-7TH AVENUE SW ALBERTA<br>CALGARY CA T2P 3G2 CANADA   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>FORGE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - CAD         | 204  | 204                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 204  | 204                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>HPT FUNDO DE INVESTIMENTO EM</b>  | <b>5a</b> Identifying number, if any<br><b>98-1238227</b> |
| <b>6</b> Address (including country)<br>1001 PENNSYLVANIA AVE NW, STE 220 DC<br>SOUTH WASHINGTON 20004  | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>BR</b>   |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 02/27/18                | STOCK                          | 6  | 6                          |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>6</b>                                     | <b>6</b>                   |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

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**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>MELTWATER HOLDING B.V.</b>   | <b>5a</b> Identifying number, if any                                    |
| <b>6</b> Address (including country)<br>SINGEL 251 NOORD-HOLAND<br>AMSTERDAM NL 1016AB NETHERLANDS   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>MELTWATER</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>NL</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |



Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u **IRC SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>MONT BLANC BRANDS HOLDINGS S.A.R.L.</b>  | <b>5a</b> Identifying number, if any  |
| <b>6</b> Address (including country)<br><b>7 RUE LOU HEMMER</b><br><b>LUXEMBOURG LU L-1748 LUXEMBOURG</b>  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>MONTBLANCBRANDS</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash, 121.

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory (PROPERTY, 723, 723), Other property, Property with built-in loss, Totals (723, 723).

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Totals row is shaded.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u **IRC SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>MOVENTAS HOLDINGS (LUXEMBOURG) SARL</b>  | <b>5a</b> Identifying number, if any                                   |
| <b>6</b> Address (including country)<br><b>8-10 AVENUE DE LA GARE</b><br><b>LUXEMBOURG LU L-1610 LUXEMBOURG</b>                                      | <b>5b</b> Reference ID number<br>(see instructions)<br><b>MOVENTAS</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - GBP         | 564  | 564                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 564  | 564                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>NAPSBURY LIMITED</b>   | <b>5a</b> Identifying number, if any                                   |
| <b>6</b> Address (including country)<br>COURTLANDS, PARKLANDS AVENUE,<br>WEST SUSSEX UK BN12 4NG GREAT BRITAIN (UK)                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>NAPSBURY</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>UK</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 03/31/19                |                                | 101  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 03/31/19                | STOCK                          | 141  | 141                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>141</b>                                   | <b>141</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>PYRAMID HOLDINGS B.V.</b>  | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br>JOLLENMANHOF 22<br>AMSTERDAM NL 1019GW NETHERLANDS   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>PYRAMID</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>NL</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 05/29/18                | PROMISSORY NOTE                | 13   | 13                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 13   | 13                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>REDWOOD INVESTMENT LTD</b>   | <b>5a</b> Identifying number, if any<br><b>20-4748517</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED COMPANY</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         | <b>STOCKS &amp; SECURITIES</b> | <b>1,424</b>                                 | <b>1,424</b>               |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>1,424</b>                                 | <b>1,424</b>               |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>QMC TELECOM DO BRASIL CESSAO DE</b>  | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>RAU GOMES DE CARVALHO<br>SAO PAULO BR 04547-005 BRAZIL   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>QMCTELECOM</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>BR</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 10/23/19                | STOCKS & SECURITIES            | 40   | 40                         |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>40</b>                                    | <b>40</b>                  |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* **for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>SICCAR POINT GUERNSEY INVESTMENT LT</b>   | <b>5a</b> Identifying number, if any<br><b>98-1194788</b> |
| <b>6</b> Address (including country)<br><b>EAST WING, TRAFALGAR COURT</b><br><b>ST PETER PORT GK GY1 3PP GUERNSEY</b>                                       | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>GK</b>   |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
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|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>STAMPLI LTD</b>                             | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br>701 W EVELYN AVE, SUITE B CALIFORNIA<br>MOUNTAIN VIEW 94041 | <b>5b</b> Reference ID number<br>(see instructions)<br><b>STAMPLI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>   |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                      |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  | 05/22/18                | SAFE                           | 94   | 94                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>94</b>                                    | <b>94</b>                  |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>TEMPUS ENERGY LTD</b>  | <b>5a</b> Identifying number, if any                                 |
| <b>6</b> Address (including country)<br>1830, 407-2ND STREET SW ALBERTA<br>CALGARY CA T2P 2Y3 CANADA   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>TEMPUS</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - CAD         | 907  | 907                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 907  | 907                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>TYRANEX ENERGY LTD</b>   | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br>1100A, 520-5TH AVE SW ALBERTA<br>CALGARY CA T2P 3R7 CANADA   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>TYRANEX</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         | FOREIGN CURRENCY-CAD           | 3,837  | 3,837                      |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>3,837</b>                                 | <b>3,837</b>               |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>VESTA ENERGY CORP</b>  | <b>5a</b> Identifying number, if any                                |
| <b>6</b> Address (including country)<br>2200, 520-3RD AVENUE SW ALBERTA<br>CALGARY CA T2P 0R3 CANADA   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>VESTA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         | FOREIGN CURRENCY-CAD           | 3,489  | 3,489                      |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>3,489</b>                                 | <b>3,489</b>               |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* **for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>WATERTON MINING (LUXEMBOURG) S.A.R.</b>   | <b>5a</b> Identifying number, if any                                   |
| <b>6</b> Address (including country)<br><b>6 RUE EUGENE RUPPERT</b><br><b>LUXEMBOURG LU L-2453 LUXEMBOURG</b>   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>WATERTON</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b>   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 12/31/18                | STOCK                          | 731  | 731                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>731</b>                                   | <b>731</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                   | EIN of partnership |
|---------------------------------------|--------------------|
| <b>THE COMMUNITY INVESTMENT GROUP</b> | <b>41-1765364</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>WLR/TRF HMN8 SUPERHOLDCO LLC</b>   | <b>5a</b> Identifying number, if any<br><b>66-0821466</b> |
| <b>6</b> Address (including country)<br>2001 ROSS AVENUE, SUITE 3400 TEXAS<br>DALLAS 75201   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MH</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals.



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to *www.irs.gov/Form926* for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>20-1712993</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>REDWOOD INVESTMENT LTD</b>   | <b>5a</b> Identifying number, if any<br><b>20-4748517</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED COMPANY</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 08/01/19                | STOCKS & SECURITIES            | 1,240  | 1,240                      |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>1,240</b>                                 | <b>1,240</b>               |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* for instructions and the latest information.  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>20-3654598</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>ANOKION SA</b>   | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br><b>EN RUCHOZ, CH. DE LA DENT L'OCHE 1A</b><br><b>ECUBLENS SZ CH-1024 SWITZERLAND</b>                         | <b>5b</b> Reference ID number<br>(see instructions)<br><b>ANOKION</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>SZ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 07/11/19                |                                | 54   |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 06/06/19                | COMMON & PREFERRED STOCK       | 79   | 79                         |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>79</b>                                    | <b>79</b>                  |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>20-3654598</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>REDWOOD INVESTMENT LTD</b>   | <b>5a</b> Identifying number, if any<br><b>20-4748517</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED COMPANY</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 08/01/19                | STOCKS & SECURITIES            | 117  | 117                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>117</b>                                   | <b>117</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN ATSUMI, LLC</b>                          | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEATSUMI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 29   | 29                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 29   | 29                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN CHITOSE, LLC</b>   | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br><b>UGLAND HOUSE, SOUTH CHURCH STREET</b><br><b>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS</b>                           | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPECHITOSE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>   |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 130  | 130                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 130  | 130                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN HIRADOMINAMI, LL</b>  | <b>5a</b> Identifying number, if any   |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEHIRADOMINAMI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 79   | 79                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 79   | 79                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN HIRONO, LLC</b>   | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEHIRONO</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 142  | 142                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 142  | 142                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u **IRC SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
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|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN NOHEJI, LLC</b>                          | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPENOHEJI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                                    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No      |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row for Cash.

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows for Stock and securities, Inventory, Other property, Property with built-in loss, and Totals.

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row for Property described in sec. 367(d)(4) and Totals.



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN SANMORI, LLC</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPESANMORI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 116  | 116                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 116  | 116                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN TANOHATA, LLC</b>   | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPETANOHATA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 39   | 39                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 39   | 39                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN TSUKIKOSHIGENYA</b>   | <b>5a</b> Identifying number, if any  |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPETSUKIKOSHIGENYA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 180  | 180                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 180  | 180                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN UKUJIMA, LLC</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEUKUJIMA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 309  | 309                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 309  | 309                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN YOKOHAMA, LLC</b>                        | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEYOKOHAMA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  **No**

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 726  | 726                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 726  | 726                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* for instructions and the latest information.  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>MELTWATER HOLDING B.V.</b>   | <b>5a</b> Identifying number, if any                                    |
| <b>6</b> Address (including country)<br>SINGEL 250 NOORD-HOLAND<br>AMSTERDAM NL 1016AB NETHERLANDS   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>MELTWATER</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>NL</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/01/19                | LOAN/ACCRUED INTEREST          | 159  | 159                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 159  | 159                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268649</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>MONT BLANC BRANDS HOLDINGS S.A.R.L.</b>  | <b>5a</b> Identifying number, if any  |
| <b>6</b> Address (including country)<br><b>7 RUE LOU HEMMER</b><br><b>LUXEMBOURG LU L-1748 LUXEMBOURG</b>  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>MONTBLANCBRANDS</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash, 129.

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory, Other property, Property with built-in loss, and Totals (770, 770).

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Totals row is shaded.

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268403</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>9326-3051 QUEBEC INC</b>   | <b>5a</b> Identifying number, if any<br><b>98-1292090</b> |
| <b>6</b> Address (including country)<br>1155 RENE LEVESQUE BLVD. WEST QUEBEC<br>MONTREAL CA H3B 3V2 CANADA   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>COMPANY</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 06/25/19                | FOREIGN CURRENCY               | 10   | 10                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 10   | 10                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to *www.irs.gov/Form926* for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268403</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>ANOKION SA</b>   | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br><b>EN RUCHOZ, CH. DE LA DENT D'OCHE 1A</b><br><b>ECUBLENS SZ CH-1024 SWITZERLAND</b>                         | <b>5b</b> Reference ID number<br>(see instructions)<br><b>ANOKION</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>SZ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 07/11/19                |                                | 325  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 06/06/19                | COMMON & PREFERRED STOCK       | 472  | 472                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 472  | 472                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

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**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268403</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CLOVERDELL INVESTMENT LTD</b>                    | <b>5a</b> Identifying number, if any<br><b>98-1041815</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b> | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>        |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                           |   |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 07/12/19                | STOCKS & SECURITIES            | 672  | 672                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>672</b>                                   | <b>672</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* **for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268403</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>NAPSBURY LIMITED</b>  | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>COURTLANDS, PARKLANDS AVENUE,<br>WEST SUSSEX UK BN12 4NG GREAT BRITAIN (UK) | <b>5b</b> Reference ID number<br>(see instructions)<br><b>NAPSBURY</b>     |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>UK</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                                    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 03/31/19                |                                | 116  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 03/31/19                | STOCK                          | 162  | 162                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>162</b>                                   | <b>162</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268403</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>REDWOOD INVESTMENT LTD</b>   | <b>5a</b> Identifying number, if any<br><b>20-4748517</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED COMPANY</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 08/01/19                | STOCKS & SECURITIES            | 282  | 282                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>282</b>                                   | <b>282</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>26-1268403</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>QMC TELECOM DO BRASIL CESSAO DE</b>  | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>RAU GOMES DE CARVALHO<br>SAO PAULO BR 04547-005 BRAZIL   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>QMCTELECOM</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>BR</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 10/23/19                | STOCKS & SECURITIES            | 52   | 52                         |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | 52   | 52                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN ATSUMI, LLC</b>   | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEATSUMI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 32   | 32                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 32   | 32                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN CHITOSE, LLC</b>   | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPECHITOSE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>   |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |   |

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Row 1: Cash

10 Was cash the only property transferred? [ ] Yes [X] No
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Table with 6 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Fair market value on date of transfer, (d) Cost or other basis, (e) Gain recognized on transfer. Rows include Stock and securities, Inventory (03/31/19, PARTNERSHIP INTEREST, 146, 146), Other property, Property with built-in loss, Totals (146, 146)

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? [ ] Yes [X] No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? [ ] Yes [X] No
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? [ ] Yes [ ] No
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? [ ] Yes [X] No
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Table with 7 columns: Type of property, (a) Date of transfer, (b) Description of property, (c) Useful life, (d) Arm's length price on date of transfer, (e) Cost or other basis, (f) Income inclusion for year of transfer (see instructions). Row 1: Property described in sec. 367(d)(4). Row 2: Totals

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN HIRADOMINAMI, LL</b>                     | <b>5a</b> Identifying number, if any   |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEHIRADOMINAMI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 88   | 88                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 88   | 88                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN HIRONO, LLC</b>   | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEHIRONO</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 159  | 159                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 159  | 159                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**  
 Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN NOHEJI, LLC</b>                          | <b>5a</b> Identifying number, if any                                    |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPENOEHI</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                                    | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No     |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 354  | 354                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 354  | 354                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**  
 Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

a List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| 4 Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN SANMORI, LLC</b>  | 5a Identifying number, if any                                      |
| 6 Address (including country)<br><b>UGLAND HOUSE, SOUTH CHURCH STREET<br/>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS</b>                          | 5b Reference ID number<br>(see instructions)<br><b>BCPESANMORI</b> |
| 7 Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| 8 Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| 9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 130  | 130                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 130  | 130                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN TANOHATA, LLC</b>   | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPETANOHATA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 44   | 44                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 44   | 44                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

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**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
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|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN TSUKIKOSHIGENYA</b>                      | <b>5a</b> Identifying number, if any   |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPE TSUKIKOSHIGENYA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>                   |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                                      |  |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 201  | 201                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 201  | 201                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
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OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
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|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN UKUJIMA, LLC</b>  | <b>5a</b> Identifying number, if any                                      |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEUKUJIMA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 346  | 346                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 346  | 346                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

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 to a Foreign Corporation**

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**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1059255</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>BCPE BREEZE CAYMAN YOKOHAMA, LLC</b>   | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br>UGLAND HOUSE, SOUTH CHURCH STREET<br>GEORGE TOWN CJ KY1-1104 CAYMAN ISLANDS                                  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>BCPEYOKOHAMA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CJ</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 03/31/19                | PARTNERSHIP INTEREST           | 814  | 814                        |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 814  | 814                        |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1058929</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CLOVERDELL INVESTMENT LTD</b>  | <b>5a</b> Identifying number, if any<br><b>98-1041815</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 07/12/19                | STOCKS & SECURITIES            | 808  | 808                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>808</b>                                   | <b>808</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**  
 Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1058929</b>  |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |   |
|---|---|
| 4 Name of transferee (foreign corporation)<br><b>NAPSBURY LIMITED</b>   | 5a Identifying number, if any                                   |
| 6 Address (including country)<br><b>COURTLANDS, PARKLANDS AVENUE,<br/>WEST SUSSEX UK BN12 4NG GREAT BRITAIN (UK)</b>                          | 5b Reference ID number<br>(see instructions)<br><b>NAPSBURY</b> |
| 7 Country code of country of incorporation or organization (see instructions)<br><b>UK</b>  |   |
| 8 Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| 9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             | 03/31/19                |                                | 153  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 03/31/19                | STOCK                          | 214  | 214                        |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>214</b>                                   | <b>214</b>                 |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* **for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1058929</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>QMC TELECOM DO BRASIL CESSAO DE</b>  | <b>5a</b> Identifying number, if any                                     |
| <b>6</b> Address (including country)<br>RAU GOMES DE CARVALHO<br>SAO PAULO BR 04547-005 BRAZIL   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>QMCTELECOM</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>BR</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 10/23/19                | STOCKS & SECURITIES            | 61   | 61                         |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>61</b>                                    | <b>61</b>                  |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                  | EIN of partnership |
|--------------------------------------|--------------------|
| <b>ADAMS STREET PARTNERSHIP FUND</b> | <b>27-1058959</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>REDWOOD INVESTMENT LTD</b>   | <b>5a</b> Identifying number, if any<br><b>20-4748517</b> |
| <b>6</b> Address (including country)<br><b>8TH FLOOR, NEWTON TOWER</b><br><b>PORT LOUIS MP MAURITIUS</b>   | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>MP</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>LIMITED COMPANY</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         | STOCKS & SECURITIES            | 1,119  | 1,119                      |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>1,119</b>                                 | <b>1,119</b>               |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership               | EIN of partnership |
|-----------------------------------|--------------------|
| <b>AETHER REAL ASSETS I, L.P.</b> | <b>26-4196882</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>CBC KETO PUMPS SARL</b>  | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br>8-10 AVENUE DE LA GARE<br>LUXEMBOURG LU L-1610 LUXEMBOURG  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>CBCKETO</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - GBP         | 33   | 33                         |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 33   | 33                         |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership               | EIN of partnership |
|-----------------------------------|--------------------|
| <b>AETHER REAL ASSETS I, L.P.</b> | <b>26-4196882</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>MOVENTAS HOLDINGS LUXEMBOURG SARL</b>  | <b>5a</b> Identifying number, if any                                   |
| <b>6</b> Address (including country)<br><b>8-10 AVENUE DE LA GARE</b><br><b>LUXEMBOURG LU L-1610 LUXEMBOURG</b>                                      | <b>5b</b> Reference ID number<br>(see instructions)<br><b>MOVENTAS</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>LU</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         | FOREIGN CURRENCY-GBP           | 6,107  | 6,107                      |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>6,107</b>                                 | <b>6,107</b>               |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                | EIN of partnership |
|------------------------------------|--------------------|
| <b>AETHER REAL ASSETS II, L.P.</b> |                    |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>AJ LUCAS GROUP LIMITED</b>   | <b>5a</b> Identifying number, if any<br><br>                           |
| <b>6</b> Address (including country)<br><b>1 ELIZABETH PLAZA</b><br><b>NORTH SYDNEY AS NSW 2060 AUSTRALIA</b>  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>AJLUCAS1</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>AS</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 11/18/19                | DEBT PRINCIPAL & INTEREST      | 6,121  | 6,121                      |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 6,121  | 6,121                      |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                | EIN of partnership |
|------------------------------------|--------------------|
| <b>AETHER REAL ASSETS II, L.P.</b> | <b>45-3359493</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>FORGE OIL &amp; GAS LIMITED</b>              | <b>5a</b> Identifying number, if any                                |
| <b>6</b> Address (including country)<br>2200, 840-7TH AVENUE SW ALBERTA<br>CALGARY CA T2P 3G2 CANADA | <b>5b</b> Reference ID number<br>(see instructions)<br><b>FORGE</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>    |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                       |   |

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - CAD         | 2,486  | 2,486                      |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 2,486  | 2,486                      |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                | EIN of partnership |
|------------------------------------|--------------------|
| <b>AETHER REAL ASSETS II, L.P.</b> | <b>45-3359493</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>TEMPUS ENERGY LTD</b>                        | <b>5a</b> Identifying number, if any                                 |
| <b>6</b> Address (including country)<br>1830, 407-2ND STREET SW ALBERTA<br>CALGARY CA T2P 2Y3 CANADA | <b>5b</b> Reference ID number<br>(see instructions)<br><b>TEMPUS</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>    |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>                       |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                     | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - CAD         | 11,038                                       | 11,038                     |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
|  |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 11,038                                       | 11,038                     |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |



- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                | EIN of partnership |
|------------------------------------|--------------------|
| <b>AETHER REAL ASSETS II, L.P.</b> | <b>45-3359493</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>TYRANEX ENERGY LTD.</b>  | <b>5a</b> Identifying number, if any                                  |
| <b>6</b> Address (including country)<br>1100, 520-5TH AVENUE SW ALBERTA<br>CALGARY CA T2P 3R7 CANADA   | <b>5b</b> Reference ID number<br>(see instructions)<br><b>TYRANEX</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - CAD         | 46,707                                       | 46,707                     |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 46,707                                       | 46,707                     |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

| Name of partnership                | EIN of partnership |
|------------------------------------|--------------------|
| <b>AETHER REAL ASSETS II, L.P.</b> | <b>45-3359493</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>VESTA ENERGY CORP</b>  | <b>5a</b> Identifying number, if any                                |
| <b>6</b> Address (including country)<br>2200, 520-3RD AVE SW ALBERTA<br>CALGARY CA T2P 0R3 CANADA  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>VESTA</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>CA</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  |                         | FOREIGN CURRENCY - CAD         | 42,467                                       | 42,467                     |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 42,467                                       | 42,467                     |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                 | EIN of partnership |
|-------------------------------------|--------------------|
| <b>AETHER REAL ASSETS III, L.P.</b> | <b>46-3402754</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |  |
|--|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>AJ LUCAS GROUP LIMITED</b>   | <b>5a</b> Identifying number, if any                                   |
| <b>6</b> Address (including country)<br><b>1 ELIZABETH PLAZA</b><br><b>NORTH SYDNEY AS NSW 2060 AUSTRALIA</b>  | <b>5b</b> Reference ID number<br>(see instructions)<br><b>AJLUCAS1</b> |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>AS</b>  |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               |                         |                                |  |                            |                                    |
| Inventory  |                         |                                |  |                            |                                    |
|  | 11/18/19                | DEBT PRINCIPAL & INTEREST      | 2,690  | 2,690                      |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| Totals   |                         |                                | 2,690  | 2,690                      |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| Totals                               |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to** *www.irs.gov/Form926* for instructions and the latest information.  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
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|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

**a** List the name and EIN of the transferor's partnership.

| Name of partnership                        | EIN of partnership |
|--|--------------------|
| <b>COMMONFUND CAPITAL NATURAL RESOURCE</b> | <b>26-3180228</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

|  |   |
|--|---|
| <b>4</b> Name of transferee (foreign corporation)<br><b>SICCAR POINT GUERNSEY INVESTMENT LT</b>  | <b>5a</b> Identifying number, if any<br><b>98-1194788</b> |
| <b>6</b> Address (including country)<br><b>EAST WING, TRAFALGAR COURT</b><br><b>ST PETER PORT GK GY1 3PP GUERNSEY</b>                                | <b>5b</b> Reference ID number<br>(see instructions)       |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>GK</b>  |   |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>   |   |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 12/31/18                | STOCK & SECURITIES             | 468,987                                      | 468,987                    |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>468,987</b>                               | <b>468,987</b>             |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u** \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) **u** IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u** \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

**Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.**  
**Attach to your income tax return for the year of the transfer or distribution.**

**Part I U.S. Transferor Information** (see instructions)

|  |  |
|--|--|
| Name of transferor<br><br><b>THE SAINT PAUL FOUNDATION</b> | Identifying number (see instructions)<br><br><b>41-6031510</b> |
|--|--|

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  **No**
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  **No**
- b** Did the transferor remain in existence after the transfer?  Yes  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  **No**

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

| Name of partnership                        | EIN of partnership |
|--|--------------------|
| <b>COMMONFUND CAPITAL NATURAL RESOURCE</b> | <b>26-3180228</b>  |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  **No**
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  **No**

**Part II Transferee Foreign Corporation Information** (see instructions)

|   |  |
|---|--|
| <b>4</b> Name of transferee (foreign corporation)<br><b>EXCELLENCE LOGGING GUERNSEY CO LTD</b>                        | <b>5a</b> Identifying number, if any                                       |
| <b>6</b> Address (including country)<br><b>EAST WING, TRAFALGAR COURT</b><br><b>ST PETER PORT GK GY1 3PP GUERNSEY</b> | <b>5b</b> Reference ID number<br>(see instructions)<br><b>EXCELLENCE</b>   |
| <b>7</b> Country code of country of incorporation or organization (see instructions)<br><b>GK</b>                     |  |
| <b>8</b> Foreign law characterization (see instructions)<br><b>CORPORATION</b>  |  |
| <b>9</b> Is the transferee foreign corporation a controlled foreign corporation?                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> <b>No</b> |

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

| Type of property | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|------------------|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash             |                         |                                |  |                            |                                    |

**10** Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

| Type of property                                   | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Stock and securities                               | 04/27/18                | STOCK & SECURITIES             | 14,213                                       | 14,213                     |                                    |
| Inventory  |                         |                                |  |                            |                                    |
| Other property (not listed under another category) |                         |                                |  |                            |                                    |
| Property with built-in loss                        |                         |                                |  |                            |                                    |
| <b>Totals</b>                                      |                         |                                | <b>14,213</b>                                | <b>14,213</b>              |                                    |

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  Yes  No  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 **u** \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

| Type of property                     | (a)<br>Date of transfer | (b)<br>Description of property | (c)<br>Useful life | (d)<br>Arm's length price on date of transfer | (e)<br>Cost or other basis | (f)<br>Income inclusion for year of transfer (see instructions) |
|--------------------------------------|-------------------------|--------------------------------|--------------------|---|----------------------------|---|
| Property described in sec. 367(d)(4) |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
|                                      |                         |                                |                    |   |                            |   |
| <b>Totals</b>                        |                         |                                |                    |   |                            |   |

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) u \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 17 Type of nonrecognition transaction (see instructions) u IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) u \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No