Form **8937**(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Internal Revenue Service	lecuer		Oce Separate metra	0			
Part I Reporting Issuer 1 Issuer's name					2 Issuer's employer identification number (EIN)		
3 Name of contact for add	4 Telephon	Telephone No. of contact		5 Email address of contact			
LIOU GUO 212			2-492-1161				
6 Number and street (or I	P.O. box if mail is not	delivered to s	treet address) of cont	act	7 City, town, or post office, state, and Zip code of contact		
50 ROCKEFELLER PLAZA, 2ND FLOOR					NEW YORK, NY 10020		
8 Date of action			sification and descripti N STOCK	ion			
SEE BELOW		COMMO	IV BIOCK				
10 CUSIP number	11 Serial number(s)	12 Ticker symbol		13 Account number(s)		
To Cool Humber		-,			·		
92936U109			WPC				
Part II Organizati	onal Action Attac	h additional	statements if need	led. See back	of form for additional questions.		
14 Describe the organization	ational action and, if a	pplicable, the	e date of the action or	the date agai	nst which shareholders' ownership is measured for		
	AREY, INC. ("						
					IINGS AND PROFITS.		
SEE PART II LINE							
			U the beside of the	a accumity in th	so handa of a LLS taynayor as an adjustment nor		
					ne hands of a U.S. taxpayer as an adjustment per BASIS OF THE SECURITY IN THE		
				JCED IRE	BASIS OF THE BECORTIT IN THE		
HANDS OF THE U.S	PER SHARE RE						
	······································			COMMON	I CTOCK		
DATE	COMMON STOCK	•	DATE		MON STOCK		
01/15/2015	\$0.0652641		07/15/2015		0655388		
04/15/2015	\$0.0654358		10/15/2015	\$0.065	56075		
16 Describe the calcula	tion of the change in t	oasis and the	data that supports the	e calculation,	such as the market values of securities and the		
valuation dates ▶ TI	HE TAXPAYER'S	EARNING	S AND PROFITS	WERE CA	LCULATED UNDER IRC.		
SEC. 312, AS MOD							
TRUST, AND THE R							
PROFITS REDUCE I							
BASIS.		J11 (O MA)					
DLYD TD.							
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Part II	Organizational Action (continued)			
17 List	the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tre	eatment is	based >	
IRC. S	EC. 301(c)(2)			
······································				
18 Cai	n any resulting loss be recognized? ► NO			

	ovide any other information necessary to implement the adjustment, such as the reportable	e tax year	► THE	SE ACTIONS ARE
EFFEC	TIVE ON THE DATE OF DISTRIBUTION IDENTIFIED ABOVE.			
			,	
	Under penalties of perjury, I decigre that I have examined this return, including accompanying sche	edules and	statement	s, and to the best of my knowledge and
	belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all info	rmation of	which prep	parer has any knowledge.
Sign	1/ 1//			
Here	1/1/	Date ►		1/28/16
11016	Signature ► V	Date ►		
		mpress a	SVP	Director of Tax
	Print your name > Punet Shavma	Title ► Date	-VI	PTINI
Paid	Print/Type preparer's name Properer's signature		0/20	Check If
Prepa	rer DMITRIY SHAMRAKOV O. Thewales	01/2	8/16	self-employed P01277339
Use C	Inly Firm's name ► PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶ 13-4008324
	Firm's address ▶ 300 MADISON AVENUE, NEW YORK, NY 10017		<u></u>	Phone no. 646-471-3000
Send Fo	rm 8937 (including accompanying statements) to: Department of the Treasury, Internal Ro	evenue Se	ervice, O	gden, UT 84201-0054

Form 8937 (Rev. 12-2011)