## Form **8937**

(December 2017)
Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

➤ See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer									
1 Issuer's name		2 Issuer's employer identification number (EIN)								
Peoples LTD		23-2451528								
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact						
Marguerite Donato			570-746-1011	mdonato@psbanking.com						
6 Number and street (or P	.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact								
76 Church Street		Wyalusing, PA 18853								
8 Date of action										
December 1, 2023		ommon								
10 CUSIP number	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)						
711215103			PPLL							
Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.  Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ➤ On October 25, 2023 Peoples LTD declared a 5% stock dividend payable on December 15, 2023 for stockholders of record on December 1, 2023. The price per share was \$70.12/share.  Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ➤  For every share a shareholder owns, they would receive an additional .05 share; in other words for every 20 shares owned by a shareholder, they would receive 1 additional share. For any fractional shares created by this stock dividend, cash was paid to the shareholder or reinvested in the DRIP plan if the shareholder was participating.										
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ►  The share price of \$70.12 was based on recent stock purchases of Peoples LTD, stock prior to the stock dividend. After the stock dividend, a shareholder would have 5% more shares, but their cost per share would be reduced by 5%.										

Form	8937	(12-2						Page <b>2</b>	
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	k	belief,	it is true, correct, ar	id complete. Declaration of	preparer (other than officer) is	based on all inform	nation of which prepare	arer has any knowledge.	
Sign	ı								
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Send	Forr	m 89		mpanying statements)	o: Department of the Treas	ury, Internal Re	venue Service. Og		