

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The portion of the distributions which are taxable as a dividend is determined under IRC §316(a) - Definition of Dividend - distributions from current and accumulated earnings and profits of the taxable year. The distributions which are not taxable as a dividend are characterized as a return of capital and used to reduce the shareholders' basis in their shares of the fund as provided for under IRC §301(c)(2).

18 Can any resulting loss be recognized? ▶ N/A

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ [Signature] Date ▶ 3-15-16

Print your name ▶ Michael Higgins Title ▶ Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Marc Gallagher</u>	<u>[Signature]</u>	<u>2-22-16</u>		<u>P00292759</u>
	Firm's name ▶	Firm's EIN ▶		Phone no. <u>(617) 988-1000</u>	
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