

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 301(c)(1), 301(c)(2) and 316.

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ No loss will be recognized as a result of any non-taxable return of capital distribution. The return of capital distribution will reduce the tax basis of the shareholders' shares in the Fund.

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to tax year 2016.

Blank lines for providing other necessary information.

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 ▶ /s/ Sharon Ferrari Date ▶ 1/17/2017

Print your name ▶ Sharon Ferrari Title ▶ Assistant Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Attachment to Form 8937
December 31, 2016

<u>Box 10 CUSIP</u>	<u>Box 12 Ticker</u>	<u>Record Date</u>	<u>Ex- Date</u>	<u>Payable Date</u>	<u>Total Distribution Per Share</u>	<u>Taxable Dividend Percentage</u>	<u>Return of Capital Percentage</u>
00301W105	CH	12/31/2015	12/29/2015	1/12/2016	0.15	63%	37%
00301W105	CH	3/18/2016	3/16/2016	3/28/2016	0.14	63%	37%
00301W105	CH	6/20/2016	6/16/2016	6/30/2016	0.14	63%	37%
00301W105	CH	9/21/2016	9/19/2016	9/28/2016	0.14	63%	37%