Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 8 Date of action 9 Classification and description 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 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. ▶ 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. ▶ 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. ▶

Part I	(Organizational Action (con	tinued)			
			ction(s) and subsection(s) upon which	the tax treatment is based. ▶		
18 Ca	an any	resulting loss be recognized? ►				
19 Provi	de an	v other information necessarv to in	nplement the adjustment, such as the	reportable tax vear. ▶		
		, ,	,,			
	Unde	r penalties of perjury, I declare that I h	ave examined this return, including accom	panying schedules and statement	ts, and to the best of my knowledge and	
<u>.</u> .	bellet	, it is true, correct, and complete. Decia	ration of preparer (other than officer) is bas	sed on all information of which pre	parer nas any knowledge.	
Sign Here		7.4 5.4				
	Signa	ture Tristan Smith		Date ▶	Date ▶	
	Б					
	Print	your name ► Print/Type preparer's name	Preparer's signature	Title ► Date	OL L D : PTIN	
Paid Prepa	rer				Check if self-employed	
Use C		Firm's name ►			Firm's EIN ▶	
•	J	Firm's address ▶			Phone no.	

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

Attachment - Form 8937 Lines 14, 15,16

Line 14

Organizational Action:

The Merger is intended to qualify as a tax-free reorganization under internal Revenue Code ("IRC") section 368(a)(1)(A).

Line 15

Merger Details:

Fund')	Merger Ratio	1.0008	0.4944	1.1558	1.0338	0.6376
Manulife Canadian opportunities Fund ('Acquiring Fund') Shares Received	NAV	7.321	7.3271	8.8884	9.510	6.883
ορρο Shar		\$	\$	\$	\$	8
Manulife Canadia	Class	Advisor	F	9	_	0
nd ('Acquired Fund') Shares ndered	NAV	\$ 7.327	\$ 3.622	\$ 10.273	\$ 9.831	\$ 4.388
ore Fund ('Ac Surrendered						
Manulife Canadian Core Fund ('Acquired Surrendered	Class	Advisor	Н	G	_	0

Merger Ratio is the number of Acquiring Fund Shares received per one Acquired Fund share surrendered. Net asset value (NAV) per share shown above is as of the merger time and is in Canadian Dollars.

Line 16 Effect on Basis

Each shareholder has an aggregate basis in Acquiring Fund shares received in the merger equal to the aggregate basis of that shareholders's Acquired Fund shares surrendered in the merger. The regulation is intended to qualify as a tax-free reorganization under Inland Revenue Code section 368(a)(1)(A)

A shareholder needs to determine the basis of each of his/her Acquiring Fund shares received Acquiring Fund shares receive in accordance with Treasury Regulation section 1.358-2(a)(2).

Shareholders should consult IRS Publication 550 and their tax advisors for more information.