► See separate instructions.

#### Part I Reporting Issuer

Pa	and Reporting	ssuer			
1	Issuer's name				2 Issuer's employer identification number (EIN
3	Name of contact for add	litional information	4 Telephon	e No. of contact	5 Email address of contact
6	Number and street (or P	.O. box if mail is not	delivered to s	street address) of contact	t <b>7</b> City, town, or post office, state, and ZIP code of conta
8	Date of action		9 Class	ification and description	
10	CUSIP number	11 Serial number(s	5)	12 Ticker symbol	13 Account number(s)
<b>Pa</b> 14					. See back of form for additional questions.
15	Describe the quantitat share or as a percenta	-	nizational act	ion on the basis of the se	ecurity in the hands of a U.S. taxpayer as an adjustment per
16	Describe the calculation valuation dates. ►	on of the change in b	asis and the o	data that supports the cal	alculation, such as the market values of securities and the

Part II

**Organizational Action** (continued)

### 17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. ► Can any resulting loss be recognized? ► 18 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. 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 Tristan Smith Here Signature ► Date 🕨 Print your name ► Title 🕨 Print/Type preparer's name Preparer's signature Date PTIN Check if Paid

 Preparer
 self-employed

 Use Only
 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 - 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 Mercer De

<u>Merger Details</u>

Manulife Canadian Core Fund ('Acqui Surrendered	ore Fund ('Acquired Fund') Shares Surrendered	Manulife Canadi	Manulife Canadian opportunities Fund ('Acquiring Fund') Shares Received	-und')
Class	NAV	Class	NAV	Merger Ratio
Advisor	\$ 14.7574	Advisor	\$ 11.2232	1.3149
н	\$ 16.4498	ш	\$ 11.4211	1.4403
U	\$ 12.3998	U	\$ 11.4733	1.0808
_	\$ 17.2494	_	\$ 11.4364	1.5083
IT	\$ 9.6693	П	\$ 15.3254	0.6309
0	\$ 17.6987	0	\$ 11.4656	1.5436
Т	\$ 8.2984	Т	\$ 15.4175	0.5382
×	\$ 17.2668	×	\$ 11.4509	1.5079

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. A shareholder needs to determine the basis of each of his/her Acquiring Fund shares received Acquiring Fund The regulation is intended to qualify as a tax-free reorganization under Inland Revenue Code section 368(a)(1)(A). 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.