

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

18 Can any resulting loss be recognized? ▶ _____

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 Here
Signature ▶ *Tristan Smith* Date ▶ _____

Print your name ▶ _____ Title ▶ _____

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.			

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

Manulife U.S. Mid-Cap Fund ('Acquired Fund') Shares Surrendered		Manulife U.S. All Cap Equity Fund ('Acquiring Fund') Shares Received	
Class	NAV	Class	NAV
Advisor	\$ 9.10	Advisor	\$ 11.27
F	\$ 12.42	F	\$ 11.32
I	\$ 12.30	I	\$ 11.30
O	\$ 12.28	O	\$ 11.30
X	\$ 12.26	X	\$ 11.29
G	\$ 11.61	G	\$ 11.29
			Merger Ratio
			0.8073095
			1.0970238
			1.0881049
			1.0863665
			1.0856872
			1.0290423

Net asset value (NAV) per share shown above is as of the merger time and is in Canadian Dollars.

Merger Ratio is the number of Acquiring Fund Shares received per one Acquired Fund share surrendered.

Line 16

Effect on Basis

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