(December 2017) Report of Organizational Actions Affecting Basis of Securities
$\checkmark$ See separate instructions.

## Part I Reporting Issuer

| 1 Issuer's name |  |  | 2 Issuer's employer identification number (EIN) |
| :---: | :---: | :---: | :---: |
| See attached schedule |  |  | NR NO EIN |
| 3 Name of contact for additional information <br> Tristan Smith |  | 4 Telephone No. of contact 1-519-747-7000 x248631 | 5 Email address of contact tristan_smith@manulife.ca |
| 6 Number and str | O. box if mail is | delivered to street address) of contact | 7 City, town, or post office, state, and ZIP code of contact Waterloo ON Canada N2J 4C6 |
| 8 Date of action See column 15 at | chedule | 9 Classification and description <br> Fund reorganizations |  |
| 10 CUSIP number nla | 11 Serial numbe nla | 12 Ticker symbol nla | 13 Account number(s) nla |

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.
14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.
Fund mergers which occurred between March 11, 2016 and April 15, 2016, whereby in each fund merger an Aquired Fund was merged into an Acquiring Fund in a tax-deferred reorganization. See attachment

15 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. See attached schedule

16 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. See attachment

## Part II Organizational Action (continued) $\boxtimes$

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.
IRC §368(a), 354(a), and 358(a)
Treasury Regulation section 1.358-2(a)

18 Can any resulting loss be recognized?
No loss can be reorganized as a result of these events.
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. $\quad$ None
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