

Part II Organizational Action (continued)

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

IRC sections 368(a), 354(a) and 358(a).

Treas. Reg. section 1.358-2

18 Can any resulting loss be recognized? ▶ **No loss can be recognized as a result of this event.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **None**

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 ▶ *Jonathan Davis* Date ▶ 8-28-14

Print your name ▶ **Jonathan Davis** 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 – Form 8937 Lines 10, 12, 14, 15, 16

Merger Details

Fidelity Freedom K 2000 Fund ('Acquired Fund') Shares Surrendered				Fidelity Freedom K Income Fund ('Acquiring Fund') Shares Received				Merger Ratio
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	
FFKBX	315792275	Retail	12.000724	FFKAX	315792283	Retail	11.98	1.001730

NAVs shown are as of immediately prior to the merger.

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

Effect on Basis

In General. 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.

Average Basis Shareholders. For a shareholder using the average basis method, his/her basis immediately following the merger in a particular Acquiring Fund share received in the merger equals his/her aggregate basis in all Acquiring Fund shares held immediately following the merger (including the basis carried over from the Acquired Fund shares surrendered in the merger) divided by his/her total number of Acquiring Fund shares owned.

Non-Average Basis Shareholders.

For a shareholder who does not use the average basis method but had the same basis in each of his/her Acquired Fund shares immediately prior to the merger (i.e., because his/her Acquired Fund shares were purchased at a single price in a single transaction), the basis of each Acquiring Fund share received is equal to 99.827299% of the basis of each Acquired Fund share surrendered.

A shareholder who did not have the same basis in each of his/her Acquired Fund shares determines the basis of each of his/her Acquiring Fund shares received in accordance with Treas. Reg. section 1.358-2.

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