

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 ▶  Date ▶ **6/22/15**

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

VIP Growth Stock Portfolio ('Acquired Fund') Shares Surrendered				VIP Growth Opportunities Portfolio ('Acquiring Fund') Shares Received				
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	Merger Ratio
	922177407	Initial	19.035887		315802207	Initial	35.51	.536071
	922177506	Service	18.864181		922176201	Service	35.45	.532135
	922177605	Service 2	18.578473		922176888	Service 2	35.15	.528548
	922177738	Investor	18.842371		922176631	Investor	35.36	.532872

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 that class of shares (including the basis carried over from the Acquired Fund shares of the corresponding class surrendered in the merger) divided by his/her total number of shares owned of that class.

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 of the same class immediately prior to the merger (i.e., because his/her Acquired Fund shares of that class were purchased at a single price in a single transaction), the basis of each Acquiring Fund:

- Initial Class share received is equal to 186.542454% of the basis of each Acquired Fund Initial Class share surrendered.
- Service Class share received is equal to 187.922238% of the basis of each Acquired Fund Service Class share surrendered.
- Service Class 2 share received is equal to 189.197575% of the basis of each Acquired Fund Service Class 2 share surrendered.
- Investor Class share received is equal to 187.662328% of the basis of each Acquired Fund Investor Class share surrendered.

A shareholder who did not have the same basis in each of his/her Acquired Fund shares of a particular class 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.