



**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 ▶ 2/8/2022

Print your name ▶ Jonathan Davis Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	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**

Energy Service Portfolio ('Acquired Fund') Shares Surrendered				Energy Portfolio ('Acquiring Fund') Shares Received				
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	Merger Ratio
FSESX	316390764	Retail	19.4421	FSENX	316390103	Retail	34.85	.5578794835

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

- Retail class share received is equal to 179.2501839% of the basis of each Acquired Fund retail class 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.