

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name			2 Issuer's employer identification number (EIN)		
Russell Investments Income Essentials Class			FOREIGNUS		
3 Name of contact for additional information		4 Telephone No. of contact		5 Email address of contact	
CORBIN TSEN		(416) 640-6196		ctsen@russellinvestments.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact				7 City, town, or post office, state, and ZIP code of contact	
100 KING STREET WEST, SUITE 4510				TORONTO, ONTARIO, CANADA, M5X 1E4	
8 Date of action			9 Classification and description		
SEE BELOW			PAID A "RETURN OF CAPITAL" DISTRIBUTION		
10 CUSIP number	11 Serial number(s)		12 Ticker symbol		13 Account number(s)
N/A	N/A		N/A		N/A

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 ▶ RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2018 TAXABLE YEAR

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 ▶

THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS:
Series B 0.00000000 PER UNIT ,Series B-5 1.80220051 PER UNIT ,Series B-6 2.19086161 PER UNIT ,Series B-7 2.39690418 PER UNIT
Series E 0.00000000 PER UNIT ,Series E-5 0.25493222 PER UNIT ,Series E-6 0.29567142 PER UNIT ,Series E-7 0.34812246 PER UNIT
Series F 0.00000000 PER UNIT ,Series F-5 1.96720222 PER UNIT ,Series F-6 2.58508208 PER UNIT ,Series F-7 2.77392482 PER UNIT
Series O 0.00000000 PER UNIT ,Series O-7 2.65241573 PER UNIT ,Series US Dollar Hedged B-5 0.27761565 PER UNIT
Series US Dollar Hedged F-5 0.30432921 PER UNIT

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 ▶ N/A

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 SECTION 301(c)(2), 312 AND 316

18 Can any resulting loss be recognized? ▶ N/A

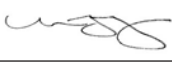
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ _____

Print your name ▶ DAVID STEELE Title ▶ PRESIDENT

Paid Preparer Use Only	Print/Type preparer's name <u>NICOLE LORENZ</u>	Preparer's signature 	Date <u>05/02/2019</u>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>P00924283</u>
	Firm's name ▶ <u>PRICEWATERHOUSECOOPERS LLP</u>			Firm's EIN ▶ <u>98-0189320</u>	
	Firm's address ▶ <u>18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2</u>			Phone no. <u>(416) 863-1133</u>	