(December 2017) Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123
Department of the Treasury
See separate instructions.

## Internal Revenue Service

| See separate instructions. |
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| 4 Telephone No. of contact <br> $(416) 640-6196$ |

2 Issuer's employer identification number (EIN) FOREIGNUS

5 Email address of contact ctsen@russellinvestments.com 7 City, town, or post office, state, and ZIP code of contact TORONTO, ONTARIO, CANADA, M5X 1E4

8 Date of action
SEE BELOW

9 Classification and description
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 2022 TAXABLE YEAR

$\qquad$
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 B6 2.01360955 PER UNIT, Series E 0.00000000 PER UNIT, Series F 0.00000000 PER UNIT
Series F6 1.86386089 PER UNIT, Series O 0.00000000 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 SECTIONS 301(c)(2), 312 AND 316
$\qquad$

18 Can any resulting loss be recognized? N/A
$\qquad$ $\longrightarrow$
$\qquad$
$\qquad$ $\longrightarrow$ $\longrightarrow$
$\qquad$ $\longrightarrow$
$\qquad$ $\longrightarrow$
$\qquad$

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