

Part II Organizational Action (continued)

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

Internal Revenue Code Sections 301, 316, 852

18 Can any resulting loss be recognized? ▶ **No**

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

See Part II, Item 15 of this form for the per share amounts and dates of distributions impacted by this organizational action. This organizational action is reportable with respect to calendar year 2015.

The non-taxable distributions described in Part II -15 are reasonable assumptions to report the quantitative effect on basis by the due date. A corrected return will be posted to the Fund's primary public website dedicated to this purpose within 45 days if it determines facts that result in a different quantitative effect on basis from what was previously reported.

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 ▶ *Frank J. Maresca* Date ▶ *02/19/2016*

Print your name ▶ **Frank J. Maresca**

Title ▶ **Treasurer**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Leonard J. DiPietro, CPA	Signature on File	02/19/2016		ON FILE
	Firm's name ▶ Tait, Weller & Baker LLP	Firm's EIN ▶		ON FILE	
	Firm's address ▶ 1818 Market Street, Suite 2400, Philadelphia, PA 19103	Phone no.		ON FILE	