Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
SPDR Portfolio Small Cap ETF (F.K.A. SPDR Russell 2000 ETF)	46-2903740

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
SSGA Funds Management, Inc.	1-866-787-2257	Fund_Inquiry@SSgA.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
State Street Financial Center, 1 Lincoln Street	Boston, MA 02111-2900

8 Date of action	9 Classification and description
October 16, 2017	3:1 Share Split and Ticker symbol change

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
78468R853	N/A	SPSM (F.K.A TWOK)	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 ▶ Effective, October 16, 2017, the Fund underwent a 3 for 1 share split.

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 ▶ Upon effective date of the share split, each post-split share has a tax basis equal to one-third of the tax basis of a pre-split share.

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 ▶ The basis of each share of the Fund held by a shareholder after the share split is one-third of the basis before the share split, however the shareholders' total investment basis remains the same.

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 358, 368, and 354.**

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

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Fund shareholders should consult with their Tax Advisor to determine the impact of this transaction with respect to their individual facts and circumstances for the 2017 tax year.**

Sign Here	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.				
	Signature ▶		Date ▶ 10/25/17		
	Print your name ▶ **Darlene Anderson-Vasquez**		Title ▶ **Deputy Treasurer**		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ 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