Part I Reporting Issuer

1. Issuer’s name: SPDR S&P Oil & Gas Exploration and Production ETF
2. Issuer’s employer identification number (EIN): 56-2576784
3. Name of contact for additional information: SSGA Funds Management, Inc.
4. Telephone No. of contact: 1-866-787-2257
5. Email address of contact: Fund_inquiry@SSgA.com
6. Number and street (or P.O. box if mail is not delivered to street address) of contact: One Iron Street
7. City, town, or post office, state, and ZIP code of contact: Boston, MA 02210-1641
8. Date of action: March 30, 2020
9. Classification and description: 1:4 Reverse Share Split

Part II Organizational Action

10. CUSIP number: 78468R556 / 78464A730
11. Serial number(s): N/A
12. Ticker symbol: XOP
13. Account number(s): N/A

Organizational Action: Effective, March 30, 2020, the Fund underwent a 1 for 4 reverse share split. In addition, the CUSIP number changed to 78468R556 (New) from 78464A730 (Old).

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, March 30, 2020, the Fund underwent a 1 for 4 reverse share split. In addition, the CUSIP number changed to 78468R556 (New) from 78464A730 (Old).

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, every four shares of the Fund’s outstanding shares converted automatically into one (1) issued and outstanding share of the Fund. Existing Fund shareholders must allocate the aggregate tax basis in their shares held immediately prior to the reverse share split among the shares held immediately after the reverse share split.

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 reverse share split is four times greater than the basis before the reverse 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(b)(1)

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 2020 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 ► [Signature]

Date ► March 30, 2020

Print your name ► Bruce Rosenberg

Title ► Treasurer

Paid Preparer Use Only

Print/Type preparer’s name ► [Name]

Preparer’s signature ► [Signature]

Date ► [Date]

Check [ ] if self-employed

PTIN ► [PTIN]

Firm’s name ► [Name]

Firm’s address ► [Address]

Firm’s EIN ► [EIN]

Phone no. ► [Phone]

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054