# Report of Organizational Actions Affecting Basis of Securities

**Part I** Reporting Issuer

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Issuer's name</td>
</tr>
<tr>
<td>2</td>
<td>Issuer's employer identification number (EIN)</td>
</tr>
<tr>
<td>3</td>
<td>Name of contact for additional information</td>
</tr>
<tr>
<td>4</td>
<td>Telephone No. of contact</td>
</tr>
<tr>
<td>5</td>
<td>Email address of contact</td>
</tr>
<tr>
<td>6</td>
<td>Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
</tr>
<tr>
<td>7</td>
<td>City, town, or post office, state, and ZIP code of contact</td>
</tr>
</tbody>
</table>

**See Attachment**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Date of action</td>
</tr>
<tr>
<td>9</td>
<td>Classification and description</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>CUSIP number</td>
</tr>
<tr>
<td>11</td>
<td>Serial number(s)</td>
</tr>
<tr>
<td>12</td>
<td>Ticker symbol</td>
</tr>
<tr>
<td>13</td>
<td>Account number(s)</td>
</tr>
</tbody>
</table>

**Part II** Organizational Action

Attach additional statements if needed. See back of form for additional questions.

<p>| | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>14</td>
<td>Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action. As summarized on the attached statement, the Issuer made distributions to shareholders that constitute, in all or in part, a non-taxable return of capital.</td>
</tr>
</tbody>
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<table>
<thead>
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<tbody>
<tr>
<td>15</td>
<td>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 non-taxable return of capital portion of the distributions reduce the shareholder's tax basis in the Issuer's shares as calculated by multiplying the number of shares held at the time of the corresponding distributions by the non-taxable return of capital portion. See Attachment</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>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 Issuer's current and accumulated earnings and profits were compared to distributions made during the taxable period ended September 30, 2018. The non-taxable return of capital represents the amount of distributions paid during the period ended September 30, 2018 in excess of the Issuer's current and accumulated earnings and profits under IRC §316.</td>
</tr>
</tbody>
</table>
17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

Pursuant to IRC § 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC § 316), is includable in gross income.
Pursuant to IRC § 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted basis of the stock.

18  Can any resulting loss be recognized? ▶  No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  The organizational action is reportable with respect to the taxable year ended September 30, 2018.
<table>
<thead>
<tr>
<th>Security Description (Fund Name)</th>
<th>CUSIP</th>
<th>Ticker Symbol</th>
<th>Record Date</th>
<th>Ex-Dividend Date</th>
<th>Payable Date</th>
<th>Total Distribution Per Share</th>
<th>Income Dividends</th>
<th>Nondividend Distributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Communication Services Select Sector SPDR Fund</td>
<td>81369Y852</td>
<td>XLC</td>
<td>9/24/2018</td>
<td>9/21/2018</td>
<td>9/26/2018</td>
<td>0.131683</td>
<td>0.054011</td>
<td>0.077672</td>
</tr>
</tbody>
</table>