

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name State Street S&P 500 Index Fund		2 Issuer's employer identification number (EIN) 91-1577830	
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 April 17, 2020		9 Classification and description 1:6 Reverse Share Split	
10 CUSIP number 78472P109 / 784924888	11 Serial number(s) N/A	12 Ticker symbol SVSPX	13 Account number(s) 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, April 17, 2020, the Fund underwent a 1 for 6 reverse share split. In addition, the CUSIP number changed to 78472P109 (New) from 784924888 (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 six 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 six 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.

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 ▶ *Bruce Rosenberg* Date ▶ May 1, 2020

Print your name ▶ Bruce Rosenberg Title ▶ Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.