Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

Department of Internal Reve	of the Treasury			► See separate instructions.		
Part I	Reporting	a Issuer		·		
1 Issuer		<u>,</u>			2 Issuer's employer ident	ification number (EIN)
Sentinel 6	rowth Leaders	s Fund				
3 Name	of contact for a	additional information	4 Telephor	ne No. of contact	5 Email address of contact	
Sentinel I	nvestments			800-282-3863	service@sentinelinvestmen	its.com
6 Numb	er and street (o	r P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state	te, and Zip code of contact
One Natio	nal Life Drive				Montpelier VT 05602	
8 Date of	of action		9 Class	sification and description		
Novembe	•				/ a single mutual fund/regulated i	nvestment company.
10 CUSIF	number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)	
	attachment			See attachment		
Part II					e back of form for additional que	
	_				e against which shareholders' owne	
the a	action ► After	the close of business	s on Novemb	er 21, 2014, The Sentinel Gr	owth Leader Fund (the"Acquired	Fund") merged into the
Sentinel C	ommon Stock	Fund (the "Acquiring	g Fund") in a	tax-free reorganization. The	e reorganization comprised: (1) th	e transfer of all of the
					ion by the Acquiring Fund of the A	
<u>liabilities;</u>	and (2) the dis	stribution of those Ac	quiring Fund	shares by the Acquired Fur	nd pre rata to it's shareholders in	complete liquidation
					nd shareholders of all classes sur	
					lass equal in value to the net asse	et value if the Acquired
Fund shar	res surrendere	d as of November 21,	2014, see a	ttachment for more details.		
15 Desc	oribo the quanti	tative offeet of the oran	anizational ac	tion on the basis of the securi	ty in the hands of a U.S. taxpayer as	s an adjustment per
		ntage of old basis ► S			ty in the hands of a 0.5. taxpayer as	s an aujustinent per
Silai	c or as a percer	Trage of old basis F 3	ee attacnmer	11.		
4C D.						
			basis and the	data that supports the calcula	ation, such as the market values of s	ecurities and the
valua	alion dates $\triangleright \underline{s}$	ee attachment				

Par	t II	Organization	nal Action (continued)			<u> </u>
17	List th	e applicable Intern	nal Revenue Code section	(s) and subsection(s) upon wi	hich the tax treatment is base	ed ► See attachment
18	Can a	ny resultina loss b	e recognized? ► See att	achment		
	oura	iny roodining loop by	000 att	a o minorit		
19	Provid	de any other inform	nation necessary to impler	ment the adjustment, such as	the reportable tax year ► Se	e attachment
	Un	der penalties of perju	iry, I declare that I have exan	nined this return, including accon	npanying schedules and statemer	nts, and to the best of my knowledge an
		ief, it is true, correct,	and complete. Declaration of	preparer (other than officer) is ba	sed on all information of which pr	reparer has any knowledge.
Sign						
Here	Sig	nature ►			Date ►	
			# O MIL.			and MD 0. Application
		nt your name ► Sco Print/Type prepar		Preparer's signature	Title ► Assist	ant VP & Assistant Treasurer
Paid			o. o namo	1,- 2. 2. 2. 3. /4.0. 0		Check if self-employed
Pre			·			Firm's EIN ▶
Use	Uni	Firm's address				Phone no.
Send	Form			to: Department of the Treasur	y, Internal Revenue Service, (

Attachment Form 8937 Lines 10, 12, 14, 15, 16

Merger Details

Sentinel Growth Leaders Fund (Acquired Fund)				Sentinel Common Stock Fund (Acquiring Fund)				Merger Ratio
CUSIP	Ticker	Class	NAV	CUSIP	Ticker	Class	NAV	
81728B-30-4	BRFOX	A	11.6149	817270-30-9	SENCX	A	42.69	.27207543
81728B-40-3	SGLFX	С	9.3452	817270-71-3	SCSCX	C	41.06	.22759864
81728B-78-3	SIGLX	I	11.2415	81728B-70-0	SICWX	I	42.66	.26351383

NAVs shown are as of immediate prior to the merger.

Merger Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered.

Effect of Basis

<u>In General</u>: Each shareholders has an aggregate basis in Acquiring Fund shares received in the merger equal to the aggregate basis of that shareholders Acquired Fund shares surrendered in the merger.

<u>Average Basis Shareholders</u>: For a shareholder using the average basis formula, his/her basis immediately following the merger in a particular Acquiring Fund share received in the merger equals his/her aggregate basis in that class of shares (including the basis carried over from the Acquired Fund shares of the corresponding class surrendered in the merger) divided by his/her total number of shares owned of that class.

Non-Average Basis Shareholders: For a shareholder who does not use the average basis method but had the same basis in each of his/her Acquired Fund shares of the same class immediately prior to the merger (i.e., because his/her Acquire Fund shares of that class were purchased at a single price in a single transaction), the basis of each Acquiring Fund:

- Class A share received is equal to 367.54513% of the basis of each Acquired Fund Class A share surrendered.
- Class C share received is equal to 439.36994% of the basis of each Acquired Fund Class A share surrendered.
- Class I share received is equal to 379.48672% of the basis of each Acquired Fund Class A share surrendered.

A shareholder who did not have the same basis in each of his/her Acquired Fund shares of a particular class determines the basis of each of his/her Acquiring Fund shares received in accordance with Treas. Reg. section 1.358-2

Shareholders should consult IRS Publication 550 and their tax advisors for more information.