

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment](#)

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attachment](#)

Horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment](#)

Horizontal lines for providing other necessary information.

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 ▶ _____ Date ▶ _____

Print your name ▶ **Scott G. Wheeler** Title ▶ **Assistant VP & Assistant 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.

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	C	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

In General: 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.

Average Basis Shareholders: 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.