(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Picton Mahoney Fortified Multi-Asset Fund **FOREIGNUS** 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **ARTHUR GALLOWAY** agalloway@pictonmahoney.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 33 YONGE STREET, STE. 830 TORONTO, ONTARIO M5E 1G4 8 Date of action 9 Classification and description **SEE BELOW** PAID A "RETURN OF CAPITAL" DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2023 TAXABLE YEAR 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 ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: Series A 0.00000000 PER UNIT, Series F 0.00000000 PER UNIT, Series FT 0.00000000 PER UNIT, Series I 0.00000000 PER UNIT Series T 0.00380382 PER UNIT 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 ► N/A

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

Part I	
1 7 Lis	(s) upon which the tax treatment is based ▶
RC SEC	
10 0-	
1 8 Ca	
19 Pr	nt, such as the reportable tax year ► N/A
Sign	uding accompanying schedules and statements, and to the best of my knowledge and officer) is based on all information of which preparer has any knowledge.
Here	Date ▶
	Title ►
Paid Propa	Date Check if self-employed PTIN
Prepa Use O	Firm's EIN ▶
	Phone no.
use C	

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