



**Part II Organizational Action** (continued)

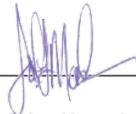
**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
**IRC Sections 368(a), 354(a), 358(a), and 1223(1).**

**18** Can any resulting loss be recognized? ▶ **No**

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
**The reportable tax year is the 2021 calendar year.**

**Shareholders should consult IRS Publication 550 and their tax advisors for more 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 ▶ **March 1, 2021**  
Print your name ▶ **John Nasrah** Title ▶ **Assistant Treasurer & Chief Tax Officer**

<b>Paid Preparer Use Only</b>	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.

**GMO Resources Series Fund**  
**Attachment to Form 8937**

GMO Resources Series Fund ("Acquired Fund") shares surrendered				GMO Resources Fund ("Acquiring Fund") shares received				Conversion Ratio
Class	CUSIP	Ticker	NAV	Class	CUSIP	Ticker	NAV	
PS	380132407	GREPX	\$ 12.620492	I	36256V775	GEACX	\$ 27.442458	0.459889262
R6	380132308	GREDX	\$ 12.621018	R6	36256V783	GAAHX	\$ 27.442458	0.459908446

Net Asset Values per share are calculated as of January 22, 2021.

Conversion Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered in the reorganization.

Please note that this information does not address investor-level filing and/or reporting requirements that may be applicable. Please refer to the GMO Trust and GMO Series Trust Prospectus and/or Statement of Additional Information (including the combined 2020 GMO Trust/GMO Series Trust proxy statement and prospectus, which describes the reorganization in detail). We recommend that you speak with your tax advisor to help you determine any U.S. federal or other tax reporting requirements or filings that may be applicable and with regard to all the tax advice particular to an investment in the GMO Trust and/or GMO Series Trust Funds. If you would like to discuss this disclosure, please call your GMO client relationship manager.