

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
LifeX 2061 Inflation-Protected Longevity Income ETF		93-3263304	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Domingo Encarnacion	212-847-7885	tax@stoneridgeam.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	
One Vanderbilt Avenue, 65th Floor		New York, NY 10017	
8 Date of action		9 Classification and description	
9/18/2025		Nontaxable Corporate Reorganization – Merger	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attached		See Attached	

## 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 ► On September 18, 2025, LifeX 2061 Inflation-Protected Longevity Income ETF merged into LifeX 2065 Inflation-Protected Longevity Income ETF (#33-1754123) in a nontaxable reorganization under Section 368(a) of the Internal Revenue Code.

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 ► Each share of the LifeX 2061 Inflation-Protected Longevity Income ETF (merging fund) is being replaced with shares of the LifeX 2065 Inflation-Protected Longevity Income ETF (surviving fund), at a ratio noted in the attachment for each share class. The basis of the shares received is the same as the aggregate basis of the shares exchanged.

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 ► For each tax lot that you held in the merging fund:

1) Multiply the number of shares held in the lot by the "Merger Ratio" in the attachment to calculate the number of shares that you now hold in the surviving fund.

2) Multiply the per share cost basis by the "Basis Ratio" in the attachment to calculate the per share basis of the shares that you now hold in the surviving fund.

**Part II** **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

Internal Revenue Code Sections 354(a), 358(a), 362(b), 368(a), 381, 382, 383, 384, 1032, 1223(1), and 1223(2).

**18** Can any resulting loss be recognized? ► No loss can be recognized by the shareholders of record on September 18, 2025 for this nontaxable reorganization.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► As allowed under Internal Revenue Code sections noted in line 17, this merger should be considered a non-taxable event. The Stone Ridge Funds cannot offer tax advice. We recommend that you consult with a qualified tax advisor if you have questions regarding your account.**Sign Here**

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.

Signature ► Signed copy maintained by Taxpayer

Date ► 11/17/25

Print your name ► /s/ Domingo Encarnacion

Title ► Assistant Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

LifeX 2061 Inflation-Protected Longevity Income ETF  
Organizational Action: Merger  
Date of Action: 09/18/2025

Statement 1

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

<u>Issuer's Name and EIN</u>	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>NAV</u>	<u>Acquiring Fund</u>	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>NAV</u>	<u>Merger Ratio</u>	<u>Basis Ratio</u>
LifeX 2061 Inflation-Protected Longevity Income ETF (93-3263304)	I	86172B734	LIAV	245.69	LifeX 2065 Inflation-Protected Longevity Income ETF	I	86172A223	LIBD	260.44	0.94339405	1.0600025