(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name PRECIOUS METALS AND MINING TRUST **FOREIGNUS** 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact FRANCISCA JULINDA (647) 789-2516 fjulinda@sentry.ca 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 199 BAY STREET, SUITE 2700 TORONTO, ONTARIO, CANADA, M5L 1E2 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 questions. Part II 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 2016 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 SECURITYHOLDER'S COST BASIS IS AS FOLLOWS: **SERIES A: \$0.14241 PER SECURITY** 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

Part		Organizational Action (continue	d)		
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶					<u> </u>
IRC SE	CHON	l 301(c)(2), 312 AND 316			
40 0					
18 Can any resulting loss be recognized? ► N/A					
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A					
	Unde	r penalties of perjury, I declare that I have ex	amined this return, including accompar	nving schedules and statements.	and to the best of my knowledge and
		, it is true, correct, and complete. Declaration			
Sign			\bigcirc		
Here	Signa	ature ▶ <u>Edward Ma</u>	540	Date ▶4/12/2	107
		EDWARD MEDOUAN			NANOIAI OFFICES
Paid	Print	your name ► EDWARD MERCHAND Print/Type preparer's name	Preparer's signature	Title ► CHIEF FI	NANCIAL OFFICER
		GREGORY PAPINKO	Car Papl	4/11/2017	Check √ if self-employed P01452981
Prepa		Firm's name PRICEWATERHOUS	ECOOPERS LLP		Firm's EIN ▶ 98-0189320
Use (וווע 	Firm's address ► 18 YORK STREET, S		A, CANADA, M5J 0B2	Phone no. (416) 863-1133
Send Fo	orm 89	037 (including accompanying statements			