

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
State Street Small/Mid Cap Equity Index Fund		47-4381614	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
SSGA Funds Management, Inc.	1-866-787-2257	Fund_Inquiry@SSgA.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
One Iron Street		Boston, MA 02210-1641	
<b>8</b> Date of action		<b>9</b> Classification and description	
April 17, 2020		1:20 Reverse Share Split	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
See Details in Part II	N/A	See Details in Part II	N/A

**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 ▶ Effective, April 17, 2020, the Fund underwent a 1 for 20 reverse share split. In addition, the CUSIP numbers changed as as listed below.

Fund Name & Share Class	New Cusip number	Old Cusip number	Ticker symbol
State Street Small/Mid Cap Equity Index Fund Class A	85749T608	857492268	SSMJX
State Street Small/Mid Cap Equity Index Fund Class I	85749T509	857492250	SSMLX
State Street Small/Mid Cap Equity Index Fund Class K	85749T400	857492243	SSMKX

**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 ▶ Upon effective date of the share split, every twenty shares of the Fund's outstanding shares converted automatically into one (1) issued and outstanding share of the Fund. Existing Fund shareholders must allocate the aggregate tax basis in their shares held immediately prior to the reverse share split among the shares held immediately after the reverse share split.

**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 ▶ The basis of each share of the Fund held by a shareholder after the reverse share split is twenty times greater than the basis before the reverse share split, however, the shareholders' total investment basis remains the same.

**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 358(b)(1)

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18 Can any resulting loss be recognized? ▶ No

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Fund shareholders should consult with their Tax Advisor to determine the impact of this transaction with respect to their individual facts and circumstances for the 2020 tax year.

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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 ▶ *Bruce Rosenberg* Date ▶ May 1, 2020

Print your name ▶ Bruce Rosenberg Title ▶ Treasurer

<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.