Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

| Reporting Issuer | | |
|---|--|--|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) |
| | | |
| Mainstay Equity Index Fund | | 13-3584683 |
| | Telephone No. of contact | 5 Email address of contact |
| | | |
| Mitchell Edelstein | the may set and the set of the set | |
| 6 Number and street (or P.O. box if mail is not de | <u>973-394-3749</u> | mitchell_edelstein@nylim.com |
| V Number and street (or F.O. box if mail is not de | ilvered to street address) of contact | 7 City, town, or post office, state, and Zip code of contact |
| | | |
| 51 Madison Avenue , PNJ | | New York, NY 10010 |
| 8 Date of action | 9 Classification and description | |
| | | |
| 5/25/12 | Regulated Investment Company | |
| 10 CUSIP number 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |
| | | |
| 56062F848 | MCSEX | |
| Part II Organizational Action Attach a | additional statements if needed. See ba | ack of form for additional questions |
| | | ainst which shareholders' ownership is measured for |
| the action At the close of husiness 5/25/ | 12 the Mainetay Fauity Inday Fund roora | anized into the Mainstay S&P 500 Index Fund. |
| In accordance with the terms of the moreonizati | on the Mainstay Equity muck runu reorge | d all of the assets and assumed all liabilities of the |
| Mainstau Equity Index Lund in evaluation for Clea | on the manistay See index rund acquire | d all of the assets and assumed all liabilities of the |
| Mainstay Equity Index Fund interthe Mainster Cas | S A shares of beneficial interest in the M | ainstay S&P Index Fund. The reorganization of the |
| Mainstay Equity muex Fund into the Mainstay Sa | P index Fund qualified as a tax-free exch | nange within the meaning of Internal Revenue Code |
| Section 368(a)(1). The exchange was based on th | e number and value of shares outstandir | ng at the close of business on 5/25/2012. |
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| 15 Describe the quantitative effect of the organization | ational 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 > A sha | reholder's annenate basis in the charac | of the Mainctox S.R.D. Index Sund that ware |
| received in exchange for the shares of the Mainst | tay Faulty Index Fund will be the came as | s the shareolders aggregate basis in the shares of |
| the Mainstay Fruity Index Fund that were hold im | may Equity index i und will be the same as | s the shareolders aggregate basis in the shares or |
| the Mainstay Equity Index Fund that were held im | Moinston Could Index Conductor Cond | re number of Wainstay S&P Index Fund shares |
| for each Cloce & chore of the Meinster Function | manistay Equity maex Fund Were: 1.5905 | 564099 of Mainstay S&P Index Fund Class A shares |
| for each Class A share of the Mainstay Equity Ind | | |

Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the 16 valuation dates There was no change in aggregate basis as a result of the reorganization described above.

For Paperwork Reduction Act Notice, see the separate Instructions.

| Part II | Organizational Action (continued) | Page |
|---------------------------------|---|---|
| | | |
| | the applicable Internal Revenue Code section(s) and su | |
| nternal Re | evenue Code Sections 368(a),368(b),358(a) and 354 | (a) . |
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| | any resulting loss be recognized? | |
| ne reorga | anization qualified as a tax-free exchange and there | fore no gain or loss was recognized as a result of the transaction. |
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| | ide any other information necessary to implement the a | |
| | | Idjustment, such as the reportable tax year ▶ ough 5/25/12 and therefore reportable as part of the 2011 tax return. |
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| he reorga | Inization occurred during the tax period 11/1/11 the | ough 5/25/12 and therefore reportable as part of the 2011 tax return. |
| he reorga | Inization occurred during the tax period 11/1/11 the | ough 5/25/12 and therefore reportable as part of the 2011 tax return. |
| ign | Inization occurred during the tax period 11/1/11 the | ough 5/25/12 and therefore reportable as part of the 2011 tax return. |
| ign | nder penalties of perjury, I declare that I have examined this milief, it is true, correct, and complete. Declaration of preparer (c | ough 5/25/12 and therefore reportable as part of the 2011 tax return. |
| ign | Inization occurred during the tax period 11/1/11 the | eugh 5/25/12 and therefore reportable as part of the 2011 tax return. |
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