

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Mainstay Equity Index Fund		13-3584683	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Mitchell Edelstein	973-394-3749	mitchell_edelstein@nylim.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	
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 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 ▶ At the close of business 5/25/12 the Mainstay Equity Index Fund reorganized into the Mainstay S&P 500 Index Fund.
In accordance with the terms of the reorganization the Mainstay S&P Index Fund acquired all of the assets and assumed all liabilities of the Mainstay Equity Index Fund in exchange for Class A shares of beneficial interest in the Mainstay S&P Index Fund. The reorganization of the Mainstay Equity Index Fund into the Mainstay S&P Index Fund qualified as a tax-free exchange within the meaning of Internal Revenue Code Section 368(a)(1). The exchange was based on the number and value of shares outstanding at the close of business on 5/25/2012.

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 ▶ A shareholder's aggregate basis in the shares of the Mainstay S&P Index Fund that were received in exchange for the shares of the Mainstay Equity Index Fund will be the same as the shareholders aggregate basis in the shares of the Mainstay Equity Index Fund that were held immediately prior to the reorganization. The number of Mainstay S&P Index Fund shares that were received in exchange for each share of Mainstay Equity Index Fund were: 1.590564099 of Mainstay S&P Index Fund Class A shares for each Class A share of the Mainstay Equity Index Fund.

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 ▶ There was no change in aggregate basis as a result of the reorganization described above.

