## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Stone Ridge High Yield Reinsurance Risk Premium Fund 46-1678881 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Patrick Kelly info@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 510 Madison Avenue, 21st Floor New York, NY 10022 8 Date of action 9 Classification and description 10/31/2017 Nontaxable Return of Capital 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Statement 1 See Statement 1 Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► Stone Ridge High Yield Reinsurance Risk Premium Fund paid a nontaxable return of capital distribution on the dates listed on Statement 1 to the shareholders of record on the dates listed on Statement 1. A portion of each distribution constitutes a non-taxable return of capital. 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 portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer. See Statement 1 for per share of the non-taxable return of capital. 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 the shareholders of record for each dividend is lowered by the per share amount listed on Statement 1. The rate was determined in accordance to IRC §301 and §316.

Part I		<b>Organizational Action</b> (cont	rinued)			
<b>17</b> Li:	st the	applicable Internal Revenue Code	section(s) and subsection(s) upon	which the tax treatmen	t is based <b>▶</b>	
		enue Code Sections 301(c)(2), 316				
mtornar	11010	1140 0040 00010113 00 1(0)(2), 010	5(5)(1), and 552(5)(6).			
			No loss can be recognized by th	e shareholders of rec	ord for the nontaxable	return of capital
distribu	ition r	eceived.				
						ion provided above will  he best of my knowledge and my knowledge.  2018  Officer and Treasurer  if ployed PTIN  PTIN
				t the adjustment, such as the reportable tax year ▶ The information provided above will not box 3.  If this return, including accompanying schedules and statements, and to the best of my knowledge and arrer (other than officer) is based on all information of which preparer has any knowledge.  The Chief Operating Officer and Treasurer parer's signature  Date Chief Operating Officer and Treasurer  Title ► Chief Operating Officer and Treasurer  Firm's EIN ►		
<b>19</b> Pr	ovide	any other information necessary to	implement the adjustment, such	as the reportable tax ve	ear > The information i	provided above will
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<u>bc rene</u>	Cicai	THE SHARCHOIGE 3 2017 1077-D	TV Statement box 3.			
		Print your name ► /s/ Patrick Kelly  Print/Type preparer's name  Preparer's signature  Print/Type preparer's name				
	Unde	r penalties of perjury, I declare that I have	ave examined this return, including acc	companying schedules and	d statements, and to the be	est of my knowledge and
	belief	, it is true, correct, and complete. Decla	ration of preparer (other than officer) is	based on all information of	f which preparer has any ki	nowledge.
Sign						
Here	Signa	sture Signed Copy Maintained	hy Taynayer	Date ▶	01/05/2018	
	Olgric	Signed Copy Maintained	by Taxpayer	Date	01/03/2010	
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Send Fo	orm 89	ರ (including accompanying stater	menτs) to: Department of the Treas	sury, Internal Revenue S	service, Ogden, UT 8420	J1-UU54

Organizational Action: Return of Capital

Date of Action: 10/31/2017

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

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15		
<u>Issuer's Name and EIN</u>	<u>Class</u>	<u>CUSIP</u>	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Nondividend Distributions	
High Yield Reinsurance Risk Premium Fund (46-1678881)	1	861728400	SHRIX	3/23/2017	3/24/2017	3/24/2017	\$	0.00101687
High Yield Reinsurance Risk Premium Fund (46-1678881)	М	861728509	SHRMX	3/23/2017	3/24/2017	3/24/2017	\$	0.00096484
High Yield Reinsurance Risk Premium Fund (46-1678881)	1	861728400	SHRIX	6/22/2017	6/23/2017	6/23/2017	\$	0.00371416
High Yield Reinsurance Risk Premium Fund (46-1678881)	М	861728509	SHRMX	6/22/2017	6/23/2017	6/23/2017	\$	0.00365750