

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code Sections 301(c)(2), 316(b)(4), and 852(c)(3).

18 Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record for the nontaxable return of capital distribution received.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The information provided above will be reflected on the shareholder's 2017 1099-DIV statement box 3.

Sign Here 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.

Signature ▶ Signed Copy Maintained by Taxpayer Date ▶ 01/05/2018

Print your name ▶ /s/ Patrick Kelly Title ▶ Chief Operating Officer and Treasurer

Paid Preparer Use Only	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.

Stone Ridge High Yield Reinsurance Risk Premium Fund
 Organizational Action: Return of Capital
 Date of Action: 10/31/2017

Statement 1

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>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Ex-Dividend Date</u>	<u>Payable Date</u>	<u>Nondividend Distributions</u>
High Yield Reinsurance Risk Premium Fund (46-1678881)	I	861728400	SHRIX	3/23/2017	3/24/2017	3/24/2017	\$ 0.00101687
High Yield Reinsurance Risk Premium Fund (46-1678881)	M	861728509	SHRMX	3/23/2017	3/24/2017	3/24/2017	\$ 0.00096484
High Yield Reinsurance Risk Premium Fund (46-1678881)	I	861728400	SHRIX	6/22/2017	6/23/2017	6/23/2017	\$ 0.00371416
High Yield Reinsurance Risk Premium Fund (46-1678881)	M	861728509	SHRMX	6/22/2017	6/23/2017	6/23/2017	\$ 0.00365750