Part I  Reporting Issuer

1  Issuer’s name

JP Morgan Market Expansion Enhanced Index Fund

3  Name of contact for additional information

Michael D’Ambrosio

4  Telephone No. of contact

1-800-480-4111

5  Email address of contact

michael.m.dambrosio@jpmorgan.com

6  Number and street (or P.O. box if mail is not delivered to street address) of contact

277 Park Avenue

7  City, town, or post office, state, and Zip code of contact

New York, NY 10172

8  Date of action

05/06/2022

9  Classification and description

Tax Free Reorganization

10  CUSIP number

See Attachment

11  Serial number(s)

N/A

12  Ticker symbol

See Attachment

13  Account number(s)

N/A

Part II  Organizational Action

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 May 6, 2022, JPMorgan Market Expansion Enhanced Index Fund (Target Fund) reorganized into a newly-created exchange-traded fund ("ETF") named JPMorgan Market Expansion Enhanced Equity ETF (Acquiring Fund) in a tax-free reorganization. All of the assets and liabilities of the Target Fund were transferred to the Acquiring Fund in exchange solely for shares of beneficial interest of the Acquiring Fund, followed by the distribution of the Acquiring Fund shares received by the Target Fund in complete liquidation. Cash was paid in lieu of fractional shares.

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:

See Attachment

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:

See Attachment
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC Sections 368(a)(1)(F), 368(b), 1032, 361, 357(a), 354, 358, 1223(1), 362(b), 1223(2) and 381(c)

18 Can any resulting loss be recognized? ► No loss can be recognized as a result of this event, except for fractional shares redeemed for cash.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable tax year is 2022.

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 ► Michael D’Ambrosio  Date ► May 31, 2022

Print your name ► Michael D’Ambrosio  Title ► Assistant Treasurer

Paid Preparer Use Only
Print/Type preparer’s name  Preparer’s signature  Date  Check if self-employed  PTIN
Firm’s name ► Firm’s EIN ►
Firm’s address ► Phone no.
Form 8937 Part I Lines 10 and 12 and Part II Lines 15 and 16.

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Merger ratio is the number of Acquiring Fund shares received per one Target Fund share surrendered.