

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I	Reporting Issuer
--------	------------------

1 Issuer's name		2 Issuer's employer identification number (EIN)	
JPMorgan Market Expansion Enhanced Index Fund		38-3381104	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Michael D'Ambrosio	1-800-480-4111	michael.m.dambrosio@jpmorgan.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	
277 Park Avenue		New York, NY 10172	
8 Date of action		9 Classification and description	
05/06/2022		Tax Free Reorganization	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment	N/A	See Attachment	N/A

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 ► [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](#)

Part II Organizational Action (continued)

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.**

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 ► 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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

JPMorgan Market Expansion Enhanced Index Fund**EIN: 38-3381104****Attachment to Form 8937****Form 8937 Part I Lines 10 and 12 and Part II Lines 15 and 16.**

JPMorgan Market Expansion Enhanced Index Fund (Target Fund)				JPMorgan Market Expansion Enhanced Equity ETF (Acquiring Fund)			Share Conversion Ratio
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	NAV	
OMEAX	4812C1603	A	10.0877	JMEE	46641Q118	50.0000	0.201754
OMECX	4812C1629	C	7.6027	JMEE	46641Q118	50.0000	0.152054
PGMIX	4812C1637	I	10.3352	JMEE	46641Q118	50.0000	0.206704
OMYGX	4812CA587	R6	10.2515	JMEE	46641Q118	50.0000	0.205030
JMEZX	4812C2510	R2	9.8467	JMEE	46641Q118	50.0000	0.196934

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