Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
GMO Resources Series F	und	82-2738154		
3 Name of contact for add	ditional information	4 Telephor	e No. of contact	5 Email address of contact
John Nasrah			617-790-5063	FundTax@gmo.com
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact		
40 Rowes Wharf				Boston, MA 02110
8 Date of action				
01/22/2021	44 Carial aumahan		ached Schedule	42 Account number(c)
10 COSIP number	10 CUSIP number 11 Serial number		12 Ticker symbol	13 Account number(s)
See Attached Schedule			See Attached Schedule	
				e back of form for additional questions.
14 Describe the organiza the action ►	tional action and, if a	applicable, the	e date of the action or the date	e against which shareholders' ownership is measured for
	the GMO Pescure	os Sarias Fu	nd (the "Acquired Fund") w	as reorganized with and into GMO Resources Fund (the
			· · · · · · · · · · · · · · · · · · ·	Acquired Fund transferred to the Acquiring Fund all of its
				ed Fund's liabilities by the Acquiring Fund.
_				om the Acquiring Fund shares were the sole consideration
				s received by each Acquired Fund shareholder was
equal to the fair market va	lue of the Acquire	d Fund share	s surrendered (as of Janua	ry 22, 2021).
4F Describe the accordited	:	:		
				y in the hands of a U.S. taxpayer as an adjustment per
				egate tax basis in the Acquiring Fund shares received Fund shares surrendered in the reorganization.
in the reorganization equa	i to that sharehold	ers aggregai	e tax basis in the Acquired	Fund shares surrendered in the reorganization.
16 Describe the calculation	on of the change in I	basis and the	data that supports the calcula	tion, such as the market values of securities and the
valuation dates ► See	Attached Schedul	e 		

Part I	T	Organizational Action (continued))			
raiti		Organizational Action (continued)	/			
45 11		Problems I Decree On the confin	(a) and a language (a)	la Carlo III and a construction and	Charles and S.	
17 Li	st tne	applicable Internal Revenue Code section	n(s) and subsection(s) upon w	nich the tax treatment	is based >	
IRC Sec	ctions	s 368(a), 354(a), 358(a), and 1223(1).				
18 C	an an	y resulting loss be recognized? ► No				
	a a					
		any other information necessary to imple	ment the adjustment, such as	the reportable tax ye	ar▶	
The rep	ortab	ole tax year is the 2021 calendar year.				
Shareh	older	s should consult IRS Publication 550 a	nd their tax advisors for mo	ore information.		
	Unde	er penalties of perjury, I declare that I have exa	mined this return, including acco	mpanying schedules and	statements,	and to the best of my knowledge and
	belie	f, it is true, correct, and complete. Declaration o	f preparer (other than officer) is be	ased on all information of	which prepa	rer has any knowledge.
Sign		(O)				
Here	Sign	ature ►		Date ▶	March 1, 2	2021
	Olgri	ature		Date		
	Deint	your name ► John Nasrah		Title N	Acciators	Treasurer & Chief Tax Officer
	Frint	Print/Type preparer's name	Preparer's signature	Title ► Date	Maaialdiil	PTIN
Paid		, po proparor o namo				Check if self-employed
Prepa		Finalenane				
Use C	Only					Firm's EIN ▶
		Firm's address	Les Describer 1 4 2 =			Phone no.
Send Fo	orm 89	937 (including accompanying statements)	to: Department of the Treasu	ry, Internal Revenue S	ervice, Ogd	en, UT 84201-0054

GMO Resources Series Fund Attachment to Form 8937

GMO Resources Series Fund				GMO Resources Fund				
("Acquired Fund") shares surrendered				("Acquiring Fund") shares received				
Class	CUSIP	Ticker	NAV	Class	CUSIP	Ticker	NAV	Conversion Ratio
PS	380132407	GREPX	\$ 12.620492	I	36256V775	GEACX	\$ 27.442458	0.459889262
R6	380132308	GREDX	\$ 12.621018	R6	36256V783	GAAHX	\$ 27.442458	0.459908446

Net Asset Values per share are calculated as of January 22, 2021.

Conversion Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered in the reorganization.

Please note that this information does not address investor-level filling and/or reporting requirements that may be applicable. Please refer to the GMO Trust and GMO Series Trust Prospectus and/or Statement of Additional Information (including the combined 2020 GMO Trust/GMO Series Trust proxy statement and prospectus, which describes the reorganization in detail). We recommend that you speak with your tax advisor to help you determine any U.S. federal or other tax reporting requirements or filings that may be applicable and with regard to all the tax advice particular to an investment in the GMO Trust and/or GMO Series Trust Funds. If you would like to discuss this disclosure, please call your GMO client relationship manager.