

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
PERFORMANCE FUNDS TRUST - THE STRATEGIC DIVIDEND FUND		20-1653214	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
CHRIS SABATO	(614) 470-8418	CHRISTOPHER.SABATO@CITI.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	
3435 STELZER ROAD		COLUMBUS, OH 43219	
8 Date of action		9 Classification and description	
SEE ATTACHED		REGULATED INVESTMENT COMPANY (RIC) SHARES	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED	NA	SEE ATTACHED	NA

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 ▶ THE FOLLOWING PERCENTAGE OF THE MONTHLY DISTRIBUTIONS FOR THE PERIOD BEGINING JUNE 1, 2012 THROUGH SEPTEMBER 21, 2012 ARE CONSIDERED A RETURN OF CAPITAL:

RECORD DATE JUNE 28, 2012: 83.6189%

RECORD DATE JULY 30, 2012: 100%

RECORD DATE AUGUST 30, 2012: 100%

RECORD DATE SEPTEMBER 17, 2012: 100%

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 ▶ THE FOLLOWING PERCENTAGE OF THE MONTHLY DISTRIBUTIONS FOR THE PERIOD BEGINING JUNE 1, 2012 THROUGH SEPTEMBER 21, 2012 ARE CONSIDERED A RETURN OF CAPITAL:

RECORD DATE JUNE 28, 2012: 83.6189%

RECORD DATE JULY 30, 2012: 100%

RECORD DATE AUGUST 30, 2012: 100%

RECORD DATE SEPTEMBER 17, 2012: 100%

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 ▶ THE BASIS OF EACH STOCKHOLDER OF RECORD WILL BE REDUCED BY THE AMOUNT OF RETURN OF CAPITAL APPLICABLE TO EACH DISTRIBUTION. THIS AMOUNT WAS DETERMINED IN ACCORDANCE WITH IRC SECTIONS 301 AND 316.

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 301 AND 316

18 Can any resulting loss be recognized? ► A LOSS WOULD NOT BE RECOGNIZED AS PART OF THIS DISTRIBUTION. THE BASIS OF EACH STOCKHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF RETURN OF CAPITAL APPLICABLE TO EACH DISTRIBUTION, WHICH WOULD AFFECT REALIZED GAIN OR LOSS RECOGNIZED ON THE DISPOSITION OF FUND SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE FINAL AMOUNT DETERMINED TO BE A RETURN OF CAPITAL SHALL BE REPORTED TO EACH STOCKHOLDER OF RECORD ON THEIR 2012 IRS FORM 1099-DIV.

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 ► _____ Date ► _____

Print your name ► CHRIS SABATO Title ► 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.

The Performance Funds Trust - The Strategic Dividend Fund
Form 8937 Attachment
Short Tax Year: 9/21/2012

20-1653214

Performance Strategic Dividend Fund

Record Date	Share Class	Box 10 CUSIP	Box 12 Ticker Symbol	Distribution Per Share	Return of Capital Per Share
6/28/2012	Class A	713756674	PSDHX	0.005009	0.004188
	Institutional Class	713756666	PSDFX	0.006824	0.005706
7/30/2012	Class A	713756674	PSDHX	0.010898	0.010898
	Institutional Class	713756666	PSDFX	0.013190	0.013190
8/30/2012	Class A	713756674	PSDHX	0.022123	0.022123
	Institutional Class	713756666	PSDFX	0.024782	0.024782
9/17/2012	Class A	713756674	PSDHX	0.009798	0.009798
	Institutional Class	713756666	PSDFX	0.011317	0.011317