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 Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Russell Investments Income Essentials Class	FOREIGNUS

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
CORBIN TSEN	(416) 640 - 6196	ctsen@russellinvestments.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
100 KING STREET WEST, SUITE 4510	TORONTO, ONTARIO, CANADA, M5X 1E4

8 Date of action	9 Classification and description
SEE BELOW	PAID A "RETURN OF CAPITAL" DISTRIBUTION

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
N/A	N/A	N/A	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

RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2019 TAXABLE YEAR

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 ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS:
Series B 0.00000000 PER UNIT, Series B-5 2.14858408 PER UNIT, Series B-6 2.37871233 PER UNIT, Series B-7 2.56159802 PER UNIT
Series E 0.00000000 PER UNIT, Series E-5 0.29447958 PER UNIT, Series E-6 0.32429127 PER UNIT, Series E-7 0.34418875 PER UNIT
Series F 0.00000000 PER UNIT, Series F-5 2.41285905 PER UNIT, Series F-6 2.75122895 PER UNIT, Series F-7 2.84127253 PER UNIT
Series O 0.00000000 PER UNIT, Series O-7 2.77943234 PER UNIT, Series US Dollar Hedged B-5 0.29035109 PER UNIT
Series US Dollar Hedged F-5 0.30741923 PER UNIT

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 N/A

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(c)(2), 312 AND 316

18 Can any resulting loss be recognized? N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year N/A

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 DAVID STEELE Date 06-22-2020

Print your name DAVID STEELE Title PRESIDENT

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ■ if self-employed	PTIN
GREGORY PAPINKO	GREGORY PAPINKO	06-19-2020		P01452981

Firm's name PRICEWATERHOUSECOOPERS LLP Firm's EIN 98-0189320

Firm's address 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2 Phone no. (416) 863-1133

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054