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

Pa	art I Reporting	lssuer				
1	1 Issuer's name					2 Issuer's employer identification number (EIN)
SPIR	RIT OF AMERICA ENERGY F	UND				46-5618454
3 Name of contact for additional information 4 Telephone No. of contact					5 Email address of contact	
DAV	ID LERNER ASSOCIATES, I	NC.		800-3	67-3000	
6	Number and street (or F	P.O. box if mail is not	delivere	ed to street add	lress) of contact	7 City, town, or post office, state, and ZIP code of contact
2 EA	STON OVAL, SUITE 300					COLUMBUS, OH 43219
8	Date of action		9	Classification a	and description	
NOV	/EMBER 30, 2019		СО	MMON STOCK		
10	CUSIP number	11 Serial number(s)	12 Tic	ker symbol	13 Account number(s)
	SEE ATTACHMENT			SEE ATTA	ACHMENT	
Pa						ee back of form for additional questions.
14	Describe the organiza the action ► SEE ATT		pplicab	le, the date of t	he action or the da	ate against which shareholders' ownership is measured for
15	share or as a percenta	age of old basis ► T				rity in the hands of a U.S. taxpayer as an adjustment per AL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF
THE	SHAREHOLDERS TAX BAS	SIS ON SHARES HELD.				
16	Describe the calculation valuation dates ► SEE		asis and	d the data that	supports the calcu	lation, such as the market values of securities and the
						<u> </u>

Form 8937 (12-2017) Part II Organizational Action (continued)

			eable Internal Revenue Code sections of A DISTRIBUTION WHICH IS A				PURSUANT TO IRC SECTION			
			HE PORTION OF THE DISTRIBUTION	•	· · · · · · · · · · · · · · · · · · ·					
STOCK.	1301(-/(-// !		WHICH IS NOT A DIVIDEND SHIM		TO REDUCE II	ie Abyosteb BASIS Of The			
			ting loss be recognized? ► NO							
			SHAREHOLDER'S COST BASIS SHOU		RETURN OF CAPITAL DIST	TRIBUTION WE	HICH MAY AFFECT THE GAIN			
OR LOSS	REAL	IZED L	IPON THE DISPOSITION OF THE SHA	ARES.						
19 Pr	rovide	any o	ther information necessary to im	plement the adjustment, such a	as the reportable tax year	r ► PURSUAN	NT TO IRC SECTION 6045, AS			
			MERGENCY ECONOMIC STABILIZATI							
			/ERED SECURITIES. IF A BROKER IS N							
SHAREH	IOLDEI	R'S SH	ARES SHOULD BE ADJUSTED AS OF	THE DIVIDEND DATE TO REFLECT	THE RETURN OF CAPITAL	DESCRIBED A	BOVE.			
	Unde	r pena	ties of periury. I declare that I have a	examined this return, including acc	ompanying schedules and s	statements, an	d to the best of my knowledge and			
	belief	Inder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledg elief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.								
Sign	A SIGNED COPY OF THE Signature AT THE OFFICES OF T			THIS FORM IS MAI	NTAINED					
Here										
	Signature AT THE OFFICES OF THE TAXPAY				['] ER. Pate ►					
	D-i1		L	Tial - N	itlo 🕨					
	Frint	your na Print	ame ► Type preparer's name	Preparer's signature	Title ► Date		PTIN			
Paid			. 1 - 2 - 2 - 2 - 2 - 1 - 1 - 1 - 2 - 2 -	-1			neck if if it is life, if it is life			
Prepa			s name •							
Use C	nly	Firm'	m's EIN ▶							
Sond Fa	vrm 00	-	s address ►	to) to: Dopartment of the Trace	uny Internal Payanua Ca		one no.			
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054							, 01 0420170004			

PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN THE YEAR ENDED NOVEMBER 30, 2019.0.0% OF EACH DISTRIBUTION IS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND THE REMAINING 100.0% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.

DETAIL OF EACH DISTRIBUTION MADE IN 2019 IS DESCRIBED BELOW:

CLASS A	CUSIP: 848579207	Ticker: SOAEX
CLASS A	CUSIF. 6463/92U/	HICKEL SUAEN

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
1/3/2019	1/2/2019	1/3/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
1/31/2019	1/30/2019	1/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
2/28/2019	2/27/2019	2/28/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
3/29/2019	3/28/2019	3/29/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
4/30/2019	4/29/2019	4/30/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
5/31/2019	5/30/2019	5/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
6/28/2019	6/27/2019	6/28/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
7/31/2019	7/30/2019	7/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
8/30/2019	8/29/2019	8/30/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
9/30/2019	9/27/2019	9/30/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
10/31/2019	10/30/2019	10/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
11/29/2019	11/27/2019	11/29/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625

CLASSIC	CUSIP: 848579306	TICKER: SACEX

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
1/3/2019	1/2/2019	1/3/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
1/31/2019	1/30/2019	1/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
2/28/2019	2/27/2019	2/28/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
3/29/2019	3/28/2019	3/29/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
4/30/2019	4/29/2019	4/30/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
5/31/2019	5/30/2019	5/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
6/28/2019	6/27/2019	6/28/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
7/31/2019	7/30/2019	7/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
8/30/2019	8/29/2019	8/30/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
9/30/2019	9/27/2019	9/30/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
10/31/2019	10/30/2019	10/31/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625
11/29/2019	11/27/2019	11/29/2019	0.140625	0.00000%	\$ -	100.00000%	\$ 0.140625