Morgan Stanley International Fund - Class A

3 Name of contact for additional information
Rob Creenan

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
Morgan Stanley tax, 400 S. LaSalle Street, 39th Floor

12 Ticker symbol
INLAX

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 Target shareholders' total basis in the Survivor shares received is the same as their total basis in the old Target shares. For each Class A share of Target held (INLAX), shareholders received 1.006424 Class H shares of Survivor (MSAHX). Alternatively, each Survivor share received in the reorganization will have a basis equal to 99.361687% of the Target shares surrendered.

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 per share basis calculations are based on the respective net asset values ("NAVs") of the Target and Survivor shares as of the close of business on the merger date of 10/26/2012. These NAVs are determined based on the market value of the underlying securities held by the funds. The NAV of Target's Class A shares was $11.34 per share and the NAV of Survivor's Class H shares was $11.27 per share on 10/26/2012.
17. List the applicable Internal Revenue Code section(s) and subassociation(s) upon which the tax treatment is based. The transaction described herein is a tax-free reorganization under IRC Sections 354(a)(1) and 368(a)(1).

The aggregate basis of the Survivor shares received equals the aggregate basis in the Target shares exchanged under IRC Section 358(a)(1).

18. Can any resulting loss be recognized? ▶ No.

19. Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

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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. This information is based on all information of which preparer has any knowledge.

Signature ▶

Print your name ▶ Rob Creaney

Paid Preparer Use Only

Firm's name ▶
Firm's address ▶

Title ▶ Assistant Treasurer

Date ▶ 11/9/12

Check □ if self-employed

PTIN

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