

Agreement and Plan of Reorganization Sample Contracts

Apex Technology Acquisition Corp – AMENDMENT NO. 1 TO BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION (December 30th, 2020)

This Amendment No. 1 (this “Amendment”) to the Business Combination Agreement and Plan of Reorganization, dated as of November 23, 2020 (the “Business Combination Agreement”), by and among by and among Apex Technology Acquisition Corp., a Delaware corporation (“Apex”), Athena Technology Merger Sub, Inc., a Delaware corporation, Athena Technology Merger Sub 2, LLC, a Delaware limited liability company (“Second Merger Sub” and, together with First Merger Sub, “Merger Subs” and each, a “Merger Sub”), and AvePoint, Inc., a Delaware corporation (the “Company”), is made and entered into as of December 30, 2020 by and among Apex, Merger Subs and the Company. Capitalized terms used herein and not otherwise defined herein shall have the meanings assigned to such terms in the Business Combination Agreement.

Voyageur Mutual Funds – AGREEMENT AND PLAN OF REORGANIZATION (December 23rd, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (“Agreement”) is made as of this 23rd day of October, 2020 by and among: (i) each of the Delaware Funds by Macquarie open-end registered investment companies identified as an acquired trust on Exhibit A hereto (each an “Acquired Trust”), separately, on behalf of its respective series identified on Exhibit A hereto (each an “Acquired Fund”); and (ii) each of the corresponding Delaware Funds by Macquarie open-end registered investment companies identified as an acquiring trust on Exhibit A hereto (each an “Acquiring Trust”), separately, on behalf of its respective series identified on Exhibit A hereto (each an “Acquiring Fund”). Each Acquired and Acquiring Trust is a statutory trust created under the laws of the State of Delaware with its principal place of business at 100 Independence, 610 Market Street, Philadelphia, Pennsylvania 19106. Macquarie Investment Management Business Trust, on behalf of its series Delaware Management Company (“MIMBT”)

Delaware Group Tax Free Fund – AGREEMENT AND PLAN OF REORGANIZATION (December 23rd, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (“Agreement”) is made as of this 23rd day of October, 2020 by and among: (i) each of the Delaware Funds by Macquarie open-end registered investment companies identified as an acquired trust on Exhibit A hereto (each an “Acquired Trust”), separately, on behalf of its respective series identified on Exhibit A hereto (each an “Acquired Fund”); and (ii) each of the corresponding Delaware Funds by Macquarie open-end registered investment companies identified as an acquiring trust on Exhibit A hereto (each an “Acquiring Trust”), separately, on behalf of its respective series identified on Exhibit A hereto (each an “Acquiring Fund”). Each Acquired and Acquiring Trust is a statutory trust created under the laws of the State of Delaware with its principal place of business at 100 Independence, 610 Market Street, Philadelphia, Pennsylvania 19106. Macquarie Investment Management Business Trust, on behalf of its series Delaware Management Company (“MIMBT”)

Delaware Vip Trust – AGREEMENT AND PLAN OF REORGANIZATION (December 23rd, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (“Agreement”) is made as of this 23rd day of October, 2020 by and among: (i) each of the Delaware Funds by Macquarie open-end registered investment companies identified as an acquired trust on Exhibit A hereto (each an “Acquired Trust”), separately, on behalf of its respective series identified on Exhibit A hereto (each an “Acquired Fund”);

and (ii) each of the corresponding Delaware Funds by Macquarie open-end registered investment companies identified as an acquiring trust on Exhibit A hereto (each an “Acquiring Trust”), separately, on behalf of its respective series identified on Exhibit A hereto (each an “Acquiring Fund”). Each Acquired and Acquiring Trust is a statutory trust created under the laws of the State of Delaware with its principal place of business at 100 Independence, 610 Market Street, Philadelphia, Pennsylvania 19106. Macquarie Investment Management Business Trust, on behalf of its series Delaware Management Company (“MIMBT”)

Lincoln Variable Insurance Products Trust – FORM OF AGREEMENT AND PLAN OF REORGANIZATION (December 22nd, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (“Agreement”) is adopted as of this [] day of [], 2020 by and among: (i) Delaware VIP Trust (the “Target Entity”), an open-end registered investment company, separately, where applicable, on behalf of its respective series identified on Exhibit A hereto (each a “Target Fund”); and (ii) Lincoln Variable Insurance Products Trust, an open-end registered investment company (the “Acquiring Entity”), separately, where applicable, on behalf of its respective series identified on Exhibit A hereto (each an “Acquiring Fund”). Macquarie Investment Management Business Trust, on behalf of its series Delaware Management Company (“MIMBT”) joins this Agreement solely for purposes of Sections 1.2(f), 5.1(a), 9.2, 14, 16.3, 17.2, and 17.3. Lincoln Investment Advisors Corporation (“LIAC”) joins this agreement solely for purposes of Sections 1.2(f), 5.1(a), 9.2, 14, 16.3, 17.2, and 17.3.

John Hancock Variable Insurance Trust – AGREEMENT AND PLAN OF REORGANIZATION (December 17th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (the “Plan”) is made this 25th day of June 2020, among John Hancock Variable Insurance Trust (“JHVIT”), a Massachusetts business trust, on behalf of the “Acquired Fund” and the “Acquiring Fund” listed below, each of which is a separate series or fund of JHVIT, and, solely with respect to Section 9, John Hancock Variable Trust Advisers LLC (formerly, John Hancock Investment Management Services, LLC) (“JHVT”).

Northern Star Acquisition Corp. – AGREEMENT AND PLAN OF REORGANIZATION BY AND AMONG NORTHERN STAR ACQUISITION CORP., NSAC MERGER SUB CORP. and BARKBOX, INC. DATED AS OF DECEMBER 16, 2020 (December 17th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION is made and entered into as of December 16, 2020 (the “Agreement Date”), by and among Northern Star Acquisition Corp., a Delaware corporation (“Parent”), NSAC Merger Sub Corp., a Delaware corporation and wholly owned subsidiary of Parent (“Merger Sub”), and Barkbox, Inc., a Delaware corporation (“Company”). The term “Agreement” as used herein refers to this Agreement and Plan of Reorganization, as the same may be amended from time to time, and all schedules hereto (including the Company Schedule and the Parent Schedule, as defined in the preambles to Articles II and III hereof, respectively). Each of Parent, Merger Sub and the Company shall be referred to herein, individually, as a “Party” and, collectively, as the “Parties”. Except as otherwise indicated, capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in Section 8.2.

Alpha Architect ETF Trust – AGREEMENT AND PLAN OF REORGANIZATION (December 14th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (the “Agreement”) is made as of [Date], 2020, by and between (i) Alpha Architect ETF Trust, a Delaware statutory trust (the “Alpha Trust”), on behalf of its series, the UPHOLDINGS Compound Kings ETF (the “Acquiring Fund”); (ii) Upholdings Funds LLC, a Delaware series limited liability company (the “Upholdings LLC”), on behalf of its series, the Flagship Fund (the “Target Fund” and, together with the Acquiring Fund, the “Funds”); (iii) solely for the purposes of paragraphs 7.1 and 8.2. of this Agreement, Empowered Funds, LLC (“Empowered Funds”), the investment adviser of the Acquiring Fund; and (iv) solely for purposes of paragraphs 7.2 and

8.2. of this Agreement, Upholdings Group LLC (“Upholdings Group”), the investment adviser of the Target Fund. All agreements, representations, actions and obligations described herein made or to be taken or undertaken by the Acquiring Fund are made and shall be taken or undertaken by Alpha Trust on behalf of

WisdomTree Continuous Commodity Index Fund – AGREEMENT AND PLAN OF REORGANIZATION (December 11th, 2020)

This Agreement and Plan of Reorganization (“AGREEMENT”) is made as of December 10, 2020 by and between the WisdomTree Continuous Commodity Index Fund, a Delaware statutory trust (the “Target Fund”), and WisdomTree Trust, a Delaware statutory trust (the “Trust”), on behalf of its series, WisdomTree Enhanced Commodity Strategy Fund (the “Acquiring Fund” and, together with the Target Fund, the “Funds”). WisdomTree Asset Management, Inc., a Delaware corporation (“WisdomTree Asset Management”) and WisdomTree Commodity Services, LLC, a Delaware limited liability company, are parties to this Agreement solely for purposes of Paragraphs 4.3 and 8.2 and Subparagraphs 4.1(j) and 4.1(m), respectively. All agreements, representations, actions and obligations described herein made or to be taken or undertaken by the Acquiring Fund are made and shall be taken or undertaken by the Trust on behalf of the Acquiring Fund.

Lion Electric Co – BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION by and among THE LION ELECTRIC COMPANY, LION ELECTRIC MERGER SUB INC. and NORTHERN GENESIS ACQUISITION CORP. Dated as of November 30, 2020 (December 8th, 2020)

This Business Combination Agreement and Plan of Reorganization, dated as of November 30, 2020 (this “Agreement”), is entered into by and among The Lion Electric Company, a corporation existing under the Québec Business Corporations Act (the “QBCA”) (the “Company”), Lion Electric Merger Sub Inc., a Delaware corporation (“Merger Sub”), and Northern Genesis Acquisition Corp., a Delaware corporation (“NGA”).

Massmutual Premier Funds – AGREEMENT AND PLAN OF REORGANIZATION (December 3rd, 2020)

This Agreement and Plan of Reorganization (the “Agreement”) is made as of October 5, 1999 by and between Babson-Stewart Ivory International Limited Partnership III, a Delaware limited partnership (the “Limited Partnership”), and The DLB Fund Group, a Massachusetts business trust (“The DLB Fund Group”), on behalf of The DLB Stewart Ivory International Fund (the “Mutual Fund”).

Stone Ridge Trust – AGREEMENT AND PLAN OF REORGANIZATION (December 2nd, 2020)

This Agreement and Plan of Reorganization (the “Agreement”) is made as of December 2, 2020 by and among Stone Ridge All Asset Variance Risk Premium Fund (the “Acquired Fund”), a series of Stone Ridge Trust III, a closed-end management investment company organized as a Delaware statutory trust (“Trust III”) and Stone Ridge All Asset Variance Risk Premium Fund (the “Acquiring Fund” and, together with the Acquired Fund, the “Funds”), a series of Stone Ridge Trust, an open-end series management investment company organized as a Delaware statutory trust (the “Trust”).

Northern Genesis Acquisition Corp. – BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION by and among THE LION ELECTRIC COMPANY, LION ELECTRIC MERGER SUB INC. and NORTHERN GENESIS ACQUISITION CORP. Dated as of November 30, 2020 (November 30th, 2020)

This Business Combination Agreement and Plan of Reorganization, dated as of November 30, 2020 (this “Agreement”), is entered into by and among The Lion Electric Company, a corporation existing under the Québec Business Corporations Act (the “QBCA”) (the “Company”), Lion Electric Merger Sub Inc., a Delaware corporation (“Merger Sub”), and Northern Genesis Acquisition Corp., a Delaware corporation (“NGA”).

Apex Technology Acquisition Corp – BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION by and among APEX TECHNOLOGY ACQUISITION CORP., ATHENA TECHNOLOGY MERGER SUB, INC., ATHENA TECHNOLOGY MERGER SUB 2, LLC, and AVEPOINT, INC. Dated as of November 23, 2020 (November 23rd, 2020)

BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION, dated as of November 23, 2020 (this “Agreement”), by and among Apex Technology Acquisition Corp., a Delaware corporation (“Apex”), Athena Technology Merger Sub, Inc., a Delaware corporation (“First Merger Sub”), Athena Technology Merger Sub 2, LLC, a Delaware limited liability company (“Second Merger Sub” and, together with First Merger Sub, “Merger Subs” and each, a “Merger Sub”), and AvePoint, Inc., a Delaware corporation (the “Company”).

Carter Bankshares, Inc. – AGREEMENT AND PLAN OF REORGANIZATION AMONG CARTER BANK & TRUST CARTER BANKSHARES, INC. AND CBT MERGER SUB, INC. (November 23rd, 2020)

This Agreement and Plan of Reorganization (this “Agreement”), dated as of November 9, 2020, is by and among Carter Bank & Trust, Martinsville, Virginia (“Bank”), Carter Bankshares, Inc. (“Company”), and CBT Merger Sub, Inc. (“Subsidiary”).

FireEye, Inc. – AGREEMENT AND PLAN OF REORGANIZATION BY AND AMONG FIREEYE, INC., BRAVO MERGER ACQUISITION CORPORATION, BRAVO MERGER ACQUISITION LLC, RESPOND SOFTWARE, INC., AND FORTIS ADVISORS LLC, AS STOCKHOLDER REPRESENTATIVE (November 19th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (the “Agreement”) is made and entered into as of November 18, 2020 by and among FireEye, Inc., a Delaware corporation (“Parent”), Bravo Merger Acquisition Corporation, a Delaware corporation and a wholly owned subsidiary of Parent (“Merger Sub I”), Bravo Merger Acquisition LLC, a Delaware limited liability company and wholly owned subsidiary of Parent (“Merger Sub II” and, together with Merger Sub I, the “Merger Subs”), Respond Software, Inc., a Delaware corporation (the “Company”), and Fortis Advisors LLC, a Delaware limited liability company, solely in its capacity as representative, agent and attorney-in-fact of the Indemnifying Parties (the “Stockholder Representative”). All capitalized terms that are used but not defined herein shall have the respective meanings ascribed thereto in Annex A.

Blue Ridge Bankshares, Inc. – FIRST AMENDMENT TO AGREEMENT AND PLAN OF REORGANIZATION, dated as of August 12, 2020, between BLUE RIDGE BANKSHARES, INC. and BAY BANKS OF VIRGINIA, INC. November 6, 2020 (November 13th, 2020)

THIS FIRST AMENDMENT (this “Amendment”) to the Agreement and Plan of Reorganization, dated as of August 12, 2020 (the “Agreement”), is made and entered into as of November 6, 2020, between BLUE RIDGE BANKSHARES, INC., a Virginia corporation (“BRBS”), and BAY BANKS OF VIRGINIA, INC., a Virginia corporation (“BAYK”). Capitalized terms not defined in this Amendment have the respective meanings given to them in the Agreement.

T. Rowe Price Tax-Exempt Money Fund, Inc. – AGREEMENT AND PLAN OF REORGANIZATION (November 12th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (“Agreement”) is made this 9th day of October, 2020, by and between (i) T. Rowe Price Summit Municipal Funds, Inc., (a series of T. Rowe Price Summit Municipal Funds, Inc.) a corporation organized and existing under the laws of Maryland on behalf of its series, the T. Rowe Price Summit Municipal Money Market Fund (“Acquired Fund”), and (ii) T. Rowe Price T. Rowe Price Tax-Exempt Money Fund, Inc., a corporation organized and existing under the laws of Maryland on behalf of its series, T. Rowe Price Tax-Exempt Money Fund (“Acquiring Fund”) and the Acquiring Fund’s classes, the T. Rowe Price Tax-Exempt Money Fund (the “Investor Class”) and the T. Rowe Price Tax-Exempt Money Fund—I Class (the “I Class”). All references in this

Agreement to the Acquiring Fund and the Acquired Fund are, as applicable, to the T. Rowe Price Summit Municipal Money Market Fund and the T. Rowe Price Tax-Exempt Money Fund (including each of its classes), respectively, as if

Twilio Inc – AGREEMENT AND PLAN OF REORGANIZATION BY AND AMONG TWILIO INC., SCORPIO MERGER SUB, INC., SEGMENT.IO, INC., AND SHAREHOLDER REPRESENTATIVE SERVICES LLC, AS STOCKHOLDER REPRESENTATIVE OCTOBER 12, 2020 (November 5th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (this “Agreement”) is made and entered into as of October 12, 2020 (the “Agreement Date”), by and among TWILIO INC., a Delaware corporation (“Parent”), SCORPIO MERGER SUB, INC., a Delaware corporation and a wholly owned Subsidiary of Parent (“Merger Sub”), SEGMENT.IO, INC., a Delaware corporation (the “Company”), and SHAREHOLDER REPRESENTATIVE SERVICES LLC, a Colorado limited liability company solely in its capacity as the representative of the Company Indemnitors (the “Stockholder Representative”). Capitalized terms used but not otherwise defined in this Agreement shall have the respective meanings ascribed to them in Annex A.

John Hancock Funds II – AGREEMENT AND PLAN OF REORGANIZATION (October 26th, 2020)

This Agreement and Plan of Reorganization (the “Agreement”) is made as of August 23, 2019, by and between Small Cap Stock Fund (the “Acquired Fund”), a series of John Hancock Funds II (the “Acquired Fund Trust”), a Massachusetts business trust, and Mid Cap Stock Fund (the “Acquiring Fund”), a series of John Hancock Funds II (the “Acquiring Fund Trust”), also a Massachusetts business trust.

T. Rowe Price International Funds, Inc. – AGREEMENT AND PLAN OF REORGANIZATION (October 20th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (“Agreement”) is made this 4th day of May, 2020, by and between (i) T. Rowe Price Global Funds, Inc., a corporation organized and existing under the laws of Maryland on behalf of its series, T. Rowe Price Institutional International Growth Equity Fund (“Acquired Fund”), and (ii) T. Rowe Price International Funds, Inc., a corporation organized and existing under the laws of Maryland on behalf of its series, T. Rowe Price International Stock Fund (“Acquiring Fund”) and each of the Acquiring Fund’s classes, T. Rowe Price International Stock Fund, T. Rowe Price International Stock Fund—Advisor Class, T. Rowe Price International Stock Fund—R Class, T. Rowe Price International Stock Fund—Z Class, and T. Rowe Price International Stock Fund—I Class. All references in this Agreement to the Acquiring Fund and the Acquired Fund are, as applicable, to the T. Rowe Price International Stock Fund (including each of its classes) and the T. Rowe Price Instituti

Virginia National Bankshares Corp – AGREEMENT AND PLAN OF REORGANIZATION between VIRGINIA NATIONAL BANKSHARES CORPORATION and FAUQUIER BANKSHARES, INC. September 30, 2020 (October 2nd, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (the “Agreement”) is made and entered into as of September 30, 2020, between VIRGINIA NATIONAL BANKSHARES CORPORATION, a Virginia corporation (“VABK”), and FAUQUIER BANKSHARES, INC., a Virginia corporation (“FBSS”).

PagerDuty, Inc. – AGREEMENT AND PLAN OF REORGANIZATION BY AND AMONG PAGERDUTY, INC. REEF MERGER SUB I, INC. REEF MERGER SUB II, LLC RUNDECK, INC. AND SHAREHOLDER REPRESENTATIVE SERVICES LLC, AS SECURITYHOLDER REPRESENTATIVE September 20, 2020 (October 1st, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (this “Agreement”) is made and entered

into as of September 20, 2020 (the “Agreement Date”), by and among PAGERDUTY, INC., a Delaware corporation (“Parent”), REEF MERGER SUB I, INC., a Delaware corporation and a wholly owned Subsidiary of Parent (“Merger Sub I”), REEF MERGER SUB II, LLC, a Delaware limited liability company and a wholly owned Subsidiary of Parent (“Merger Sub II” and, together with Merger Sub I, the “Merger Subs”), RUNDECK, INC., a Delaware corporation (the “Company”), and Shareholder Representative Services LLC, a Colorado limited liability company, solely in its capacity as the representative of the Company Indemnitors (the “Securityholder Representative”). Capitalized terms used but not otherwise defined in this Agreement shall have the respective meanings ascribed to them in Annex A.

Novus Capital Corp – BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION by and among NOVUS CAPITAL CORPORATION, ORGA, INC., and APPHARVEST, INC. Dated as of September 28, 2020 (September 29th, 2020)

At any time when any shares of capital stock of the Company are outstanding, the Company shall not, either directly or indirectly, merge or consolidate with or into another entity if, as a result of such merger or consolidation, the capital stock of the Company would become, or be converted into or exchanged for the right to receive, shares or other equity interests in a domestic or foreign corporation that is not a public benefit corporation or similar entity and the certificate of incorporation (or similar governing document) of which does not contain identical provisions to Article III identifying the public benefit or public benefits, unless the Company shall have obtained, in addition to any affirmative vote required by law or by the Certificate of Incorporation, the affirmative vote of the holders of at least 66 2/3% of the voting power of all of the then-outstanding shares of capital stock of the Company entitled to vote generally in the election of directors, voting together as

Switchback Energy Acquisition Corp – BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION by and among SWITCHBACK ENERGY ACQUISITION CORPORATION, LIGHTNING MERGER SUB INC. and CHARGEPOINT, INC. Dated as of September 23, 2020 (September 24th, 2020)

This Business Combination Agreement and Plan of Reorganization, dated as of September 23, 2020 (this “Agreement”), is entered into by and among Switchback Energy Acquisition Corporation, a Delaware corporation (“Switchback”), Lightning Merger Sub Inc., a Delaware corporation (“Merger Sub”), and ChargePoint, Inc., a Delaware corporation (the “Company”).

Ohio National Fund Inc – AGREEMENT AND PLAN OF REORGANIZATION AND TERMINATION (September 18th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION AND TERMINATION (“Agreement”) is made as of September 15, 2020, among OHIO NATIONAL FUND, INC., a Maryland corporation, with its principal place of business at One Financial Way, Montgomery, Ohio 45242 (“Corporation”), on behalf of the segregated portfolio of assets (“series”) of the ON Conservative Model Portfolio (the “Target Fund”) and Corporation on behalf of the series of the ON Moderately Conservative Model Portfolio, (the “Survivor Fund”); and, solely for purposes of paragraph 6, OHIO NATIONAL INVESTMENTS, INC., advisor to the Survivor Fund and Target Fund (“Ohio National”). (Corporation is sometimes referred to herein as an “Investment Company,” and the Target Fund and Survivor Fund are sometimes referred to herein as a “Fund.”) Notwithstanding anything to the contrary contained herein, (1) the agreements, covenants, representations, warranties, actions, and obligations (collectively, “Obligations”) of and by each Fund, and of and by th

Pivotal Investment Corp II – AGREEMENT AND PLAN OF REORGANIZATION BY AND AMONG PIVOTAL INVESTMENT CORPORATION II, PIC II MERGER SUB CORP. and XL HYBRIDS, INC. DATED AS OF SEPTEMBER 17, 2020 (September 18th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION is made and entered into as of September 17, 2020, by and among Pivotal Investment Corporation II, a Delaware corporation (“Parent”), PIC II

Merger Sub Corp., a Delaware corporation and wholly owned subsidiary of Parent (“Merger Sub”), and XL Hybrids, Inc., a Delaware corporation (“Company”). The term “Agreement” as used herein refers to this Agreement and Plan of Reorganization, as the same may be amended from time to time, and all schedules hereto (including the Company Schedule and the Parent Schedule, as defined in the preambles to Articles II and III hereof, respectively). Each of Parent, Merger Sub and the Company shall be referred to herein, individually, as a “Party” and, collectively, as the “Parties”. Except as otherwise indicated, capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in Section 8.2.

Thrivent Series Fund Inc – AGREEMENT AND PLAN OF REORGANIZATION (September 14th, 2020)

This Agreement and Plan of Reorganization (the “Agreement”) is made as of August 24, 2020 by Thrivent Series Fund, Inc. (the “Fund”), a Minnesota corporation, on behalf of its series, Thrivent Large Cap Growth Portfolio (the “Acquiring Portfolio”) and Thrivent Partner Growth Stock Portfolio (the “Target Portfolio”). Thrivent Financial for Lutherans is also party to the Agreement solely for purposes of Section 3.F.

Allianz Variable Insurance Products Trust – Re: Agreement and Plan of Reorganization executed as of June 12, 2020 (the “Plan”) by Allianz Variable Insurance Products Trust (the (August 26th, 2020)

Sumo Logic, Inc. – AGREEMENT AND PLAN OF REORGANIZATION BY AND AMONG SUMO LOGIC, INC., LONE STAR MERGER SUB I, INC., LONE STAR MERGER SUB II, LLC, JASK LABS INC. AND SHAREHOLDER REPRESENTATIVE SERVICES LLC, AS THE REPRESENTATIVE OCTOBER 20, 2019 (August 24th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (this “Agreement”) is made and entered into as of October 20, 2019 (the “Agreement Date”) by and among Sumo Logic, Inc., a Delaware corporation (“Parent”), Lone Star Merger Sub I, Inc., a Delaware corporation and a wholly owned subsidiary of Parent (“Merger Sub I”), Lone Star Merger Sub II, LLC, a Delaware limited liability company and a wholly owned subsidiary of Parent (“Merger Sub II” and, together with Merger Sub I, the “Merger Subs”), Jask Labs Inc., a Delaware corporation (the “Company”) and Shareholder Representative Services LLC, a Colorado limited liability company, solely in its capacity as representative, agent, and attorney-in-fact of the Indemnifying Parties (the “Representative”).

Mutual of America Investment Corp – Mutual of America Institutional Funds, Inc. New York, New York 10022-6839 Mutual of America Investment Corporation New York, New York 10022-6839 Re: Agreement and Plan of Reorganization dated as of July 15, 2020 Ladies and Gentlemen: (August 21st, 2020)

We have acted as special tax counsel to Mutual of America Institutional Funds, Inc., a Maryland corporation (“Institutional Funds”), and Mutual of America Investment Corporation, a Maryland corporation (“Investment Corporation”), in connection with the reorganization of certain series of Institutional Funds and Investment Corporation (each, a “Reorganization” and, collectively, the “Reorganizations”) contemplated by the Agreement and Plan of Reorganization dated as of July 15, 2020 (the “Reorganization Agreement”). Pursuant to the Reorganization Agreement, each of the following series of Institutional Funds (each, a “Target Fund” and, collectively, the “Target Funds”):

Blue Ridge Bankshares, Inc. – AGREEMENT AND PLAN OF REORGANIZATION between BLUE RIDGE BANKSHARES, INC. and BAY BANKS OF VIRGINIA, INC. August 12, 2020 (August 14th, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (the “Agreement”) is made and entered into as of August 12, 2020, between BLUE RIDGE BANKSHARES, INC., a Virginia corporation (“BRBS”), and BAY BANKS OF VIRGINIA, INC., a Virginia corporation (“BAYK”).

Bernstein Sanford C Fund Inc – FORM OF AGREEMENT AND PLAN OF REORGANIZATION As of (July 31st, 2020)

Diamond Hill Funds – AGREEMENT AND PLAN OF REORGANIZATION (July 23rd, 2020)

THIS AGREEMENT AND PLAN OF REORGANIZATION (the “Agreement”) is made as of this twenty-first day of July, 2020 by and between Diamond Hill Funds, an Ohio business trust (the “Trust”), on behalf of Diamond Hill Research Opportunities Fund, a series of the Trust (the “Target Fund”), and Diamond Hill Long-Short Fund, a series of the Trust (the “Acquiring Fund”). Diamond Hill Capital Management, Inc. (“DHCM”) joins this agreement solely for the purpose of agreeing to be bound by Paragraph 5.

John Hancock Funds III – AGREEMENT AND PLAN OF REORGANIZATION (July 17th, 2020)

This Agreement and Plan of Reorganization (the "Agreement") is made as of April 12, 2019, by and between U.S. Growth Fund (the "Acquired Fund"), a series of John Hancock Funds II (the "Acquired Fund Trust"), a Massachusetts business trust, and John Hancock U.S. Quality Growth Fund (formerly John Hancock Strategic Growth Fund) (the "Acquiring Fund"), a series of John Hancock Funds III (the "Acquiring Fund Trust"), also a Massachusetts business trust.