

**Kirr, Marbach Partners Value Fund (“Value Fund”)  
Final 2017 Capital Gain and Income Distribution Information  
(December 28, 2017)**

Throughout the year, mutual funds realize gains and losses from securities transactions in their portfolios. Tax laws require mutual funds to distribute the net gains from these sales to shareholders by year-end.

Distribution of Capital Gains (Long-Term)      \$1.71461/share

Record Date\*:      12/27/2017

Ex- and Payable Date\*:      12/28/2017

\*Record date is the date on which a fund determines which shareholders will receive the distribution of capital gains. Payable date is the date on which a fund pays capital gains to its shareholders of record.