(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name NLFT III - Rondure Overseas Fund 81-4744335 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Sunshine Stein stein@rondureglobal.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 PO Box 328 Denver, CO 80201-0328 8 Date of action 9 Classification and description See Attached Statement Common Stock - Regulated Investment Company 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attached Statement See Attached Statement Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► The Issuer paid distributions to shareholders during the 2024 calendar year, all or a portion of which are estimated to be a non-taxable return of capital. See attached statement for details. 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 portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer. See attached statement for details. 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 ► Upon liquidation of the Fund on February 8, 2024, the Issuer's current and accumulated earnings and profits were calculated under IRC 312 and 852(c) and were compared to the total amount of the Issuer's distributions to shareholders through liquidation date. Amounts in excess of total earnings and profits were re-characterized as non-taxable distributions and should reduce a shareholder's basis in applicable shares. See attached statement for details.

Part I		Organizational Action (continued)			
47 1:	at th a	annicable Internal Devenue Code costica/	(a) and authoration(a) upon which the tay	tractment is based	
		applicable Internal Revenue Code section(senue Code Sections 301, 316 and 852.	s) and subsection(s) upon which the tax	ireaiment is based	
IIILEITIAI	Reve	nue code Sections 301, 310 and 632.			
		y resulting loss be recognized? ► Not ap stribution.	oplicable to this transaction as no loss	would be recogniz	ed on the return
		any other information necessary to implem			
		I statement for the per share amounts an		nis organizationai a	action. The organizational
		ortable with respect to the calendar year tion is also provided on shareholders' 20			
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	Unde belief	er penalties of perjury, I declare that I have exam f, it is true, correct, and complete. Declaration of p	nined this return, including accompanying school preparer (other than officer) is based on all info	edules and statements ormation of which prepa	, and to the best of my knowledge and arer has any knowledge.
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Send Fo	orm 89	937 (including accompanying statements) to	o: Department of the Treasury, Internal R	evenue Service, Og	den, UT 84201-0054

NLFT III - Rondure Overseas Fund Supplemental Attachment to the Estimated IRS Form 8937 81-4744335

The amounts shown in the table below represent the Fund's estimated 2024 non-dividend or return of capital distributions. At this time, distributions are in excess of the Fund's earnings and profits, however should there be quantitative differences from what was previously reported, the Fund will file a corrected Form 8937 pursuant to Treasury Regulation Section 1.6045B-1.

These distributions were classified as follows:

CUSIP	Ticker	Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Non-Dividend Distribution ("ROC") Per Share
66538R573	ROSOX	1/18/2024	1/19/2024	1/22/2024	0.1433	0.0224
66538R565	ROSIX	1/18/2024	1/19/2024	1/22/2024	0.1446	0.0226

This tax status letter is not intended to constitute tax, legal, investment, or other professional advice. This is general information and should not be relied upon for tax purposes. Stockholders should be aware that the tax treatment is subject to change by law in the future or retroactively. Stockholders should consult their tax advisor for tax guidance pertinent to specific facts and circumstances.