



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [IRC 301, 316](#)

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**18** Can any resulting loss be recognized? ▶ [No Loss Can Be Reconginzed By The Shareholders](#)

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [The Information Provided Above Will Be Provided On The Shareholder's 2017 1099-Div Statement, Box 3.](#)

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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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
Signature ▶ John R Vogel Date ▶ 10 / 24 / 2017

Print your name ▶ John Vogel Title ▶ CFO/ CIO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

MomentumShares US Quantitative Momentum ETF

47-4762589

FYE 09/30/2017

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
03/22/17	03/20/17	03/27/17	0.00971292	0.00309357	31.8500%
06/21/17	06/19/17	06/26/17	0.02627997	0.00837017	31.8500%
			<b>0.03599289</b>	<b>0.01146374</b>	