Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer			•
1 Issuer's name				2 Issuer's employer identification number (EIN)
				17.101.100
INFRACAP MLP ETF 3 Name of contact for add	ditional information	1 Telephon	e No. of contact	47-1214084 5 Email address of contact
3 Name of Contact for auc	ditional information	4 releption	e No. or contact	3 Linan address of contact
BRINTON W. FRITH 212.593.4383				
6 Number and street (or P	O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact		
1540 BROADWAY, 16TH F	LOOR	0 01	ification and decariation	NEW YORK, NY 10036
8 Date of action		9 Class	sification and description	
OCTOBER 31, 2018		COMMO	N STOCK	
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
26923G103			AMZA	
				See back of form for additional questions.
			e date of the action or the	date against which shareholders' ownership is measured for
the action ► <u>SEE AT</u>	TACHED STATEME	<u>- IN I </u>		
15 Describe the quantitat	ive effect of the ora	nizational act	ion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment per
				OF CAPITAL IN THE ATTACHED STATEMEMENT
REPRESENTS A REDUCTI				
16 Describe the calculation	on of the change in b	pasis and the	data that supports the cal	culation, such as the market values of securities and the
valuation dates ► SE				,

Part II Organizational Action (continued)

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)) And subsection(s) upon which th IN WHICH IS A DIVIDEND (AS DI				
IN GRO	SS IN	COME.	PURSUANT TO IRC SECT	TION 30	01(C)(2), THE PORTION OF THE	DISTRIE	BUTION WE	HICH IS	S NOT A DIVIDEND
SHALL	BE AI	PPLIED	AGAINST AND REDUCE TH	HE AD.	JUSTED BASIS OF THE STOCK.				
18 Ca	an anv	regultir	na loss be recognized? NO	ΩΤ ΔΡΙ	PLICABLE TO THIS TRANSACTI	ION AS I	NO LOSS V	VOLIL F) RE RECOGNIZED
					SHAREHOLDER'S COST BASIS S				
					Y AFFECT THE GAIN OR LOSS				
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40 0									
		-	•		ent the adjustment, such as the re	•	-		2000 DDOWEDO
					THE EMERGENCY ECONOMIC S				
					N THE COST BASIS REPORTING				
					TICULAR SHAREHOLDER, THE TO REFLECT THE RETURN OF (
SHOUL	D DE	ADJU3	TED AS OF THE DIVIDEND	DATE	TO REFLECT THE RETURN OF	CAPITA	L DESCRIB	DED A	DOVE.
									and to the best of my knowledge and
	belief	, it is true	· · · · · · · · · · · · · · · · · · ·		reparer (other than officer) is based on			h prepa	rer has any knowledge.
Sign					HIS FORM IS MAINTA	AINED) AT		
Here	Signa	ture ▶ _	THE OFFICES OF	THE	TAXPAYER				
	Print	your nam					Title ►	-	ı
Paid		Print/Ty	ype preparer's name		Preparer's signature		Date		Check if PTIN
Prepa	arer								self-employed
Use C		Firm's	name >						Firm's EIN ▶
		-	address ►		B 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				Phone no.
Send Fo	orm 89	<u>ദ/ (incl</u>	uaing accompanying stateme	ents) to	: Department of the Treasury, Inte	ernal Rev	enue Servic	e, Ugo	ien, UT 84201-0054

INFRACAP MLP ETF SUPPLEMENTAL ATTACHMENT TO FORM 8937

PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS FOR THE TAX YEAR ENDED OCTOBER 31, 2018. 0% OF EACH DISTRIBUTION PAID THROUGH OCTOBER 31, 2018 WAS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND THE REMAINING 100% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDERS.

DETAIL OF EACH DISTRIBUTION MADE IN THE TAX YEAR ENDED OCTOBER 31, 2018 IS DESCRIBED BELOW:

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
1/4/2018	1/5/2018	1/12/2018	\$ 0.520000	0.00000%	\$ -	100.00000%	\$ 0.520000
2/21/2018	2/22/2018	2/28/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
3/20/2018	3/21/2018	3/28/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
4/20/2018	4/23/2018	4/30/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
5/22/2018	5/23/2018	5/31/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
6/20/2018	6/21/2018	6/28/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
7/20/2018	7/23/2018	7/30/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
8/21/2018	8/22/2018	8/29/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
9/20/2018	9/21/2018	9/28/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
10/22/2018	10/23/2018	10/30/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000