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 1011001		
INFRACAP MLP ETF 3 Name of contact for add	litional information	1 Telephon	e No. of contact	47-1214084 5 Email address of contact		
3 Name of Contact for auc	illional imormation	5 Email address of contact				
BRINTON W. FRITH						
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 FI	_00R	NEW YORK, NY 10036				
8 Date of action		9 Class	sification and description			
OCTOBER 31, 2021		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>				
				curity in the hands of a U.S. taxpayer as an adjustment per		
share or as a percenta	ge of old basis ► TI	HE AMOUNT	SHOWN AS A RETURN (OF CAPITAL IN THE ATTACHED STATEMEMENT		
REPRESENTS A REDUCTION	ON OF THE SHARE	HOLDERS T	AX BASIS ON SHARES I	HELD.		
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	E LINE 15 ABOVE.					

Part II Organizational Action (continued)

17 Lis	st the	applicable Internal Revenue Code section	on(s) and subsection(s) upon which the	ne tax treatment is based I	► PURSUANT TO IRC	
		(C)(1), THE PORTION OF A DISTRIBU	() ()			
IN GRO	SS IN	COME. PURSUANT TO IRC SECTION	N 301(C)(2), THE PORTION OF THE	DISTRIBUTION WHICH	IS NOT A DIVIDEND	
SHALL	BE A	PPLIED AGAINST AND REDUCE THE	ADJUSTED BASIS OF THE STOCK			
18 Ca	an anv	resulting loss be recognized? ► NOT	APPLICABLE TO THIS TRANSACT	TON AS NO LOSS WOUL	D BE RECOGNIZED	
		URN OF CAPITAL DISTRIBUTION. TH				
		OF CAPITAL DISTRIBUTION WHICH				
SHARE	S.					
19 Pr	ovide	any other information necessary to impl	ement the adjustment, such as the re	enortable tax vear		
		O IRC SECTION 6045, AS AMENDED	•	· —	2008. BROKERS	
		ED TO REFLECT THESE ADJUSTMEN			·	
		ED TO PROVIDE COST BASIS TO A P				
		ADJUSTED AS OF THE DIVIDEND DA				
		r penalties of perjury, I declare that I have ex , it is true, correct, and complete. Declaration				
Sign		· _ ·	THIS FORM IS MAINTAI		,	
Here	0:					
	Signa	ture ► AT THE OFFICES OF	HIE TANFATER	Date ►		
	Drint	Wour name		Title ▶		
D-::	riii(your name ► Print/Type preparer's name	Preparer's signature	Date	Observ T : PTIN	
Paid		- Start Starts - Starts			Check if self-employed	
Prepa		Firm's name ▶			Firm's EIN ▶	
Use C	niy	Firm's address			Phone no.	
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, 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, 2021. 0% OF EACH DISTRIBUTION PAID THROUGH OCTOBER 31, 2021 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, 2021 IS DESCRIBED BELOW:

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
11/20/2020	11/23/2020	11/30/2020	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
1/4/2021	1/5/2021	1/8/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
1/20/2021	1/21/2021	1/28/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
2/22/2021	2/23/2021	2/26/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
3/22/2021	3/23/2021	3/30/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
4/20/2021	4/21/2021	4/28/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
5/20/2021	5/21/2021	5/28/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
6/21/2021	6/22/2021	6/29/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
7/20/2021	7/21/2021	7/28/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
8/20/2021	8/23/2021	8/30/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
9/20/2021	9/21/2021	9/28/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000
10/20/2021	10/21/2021	10/28/2021	\$ 0.220000	0.00000%	\$ -	100.00000%	\$ 0.220000