

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► INTERNAL REVENUE CODE SECTIONS 301, 316, AND 852.

Horizontal lines for providing details for question 17.

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

Horizontal lines for providing details for question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE ATTACHED SCHEDULE SHOWS THE PER SHARE AMOUNTS AND DATES OF THE DISTRIBUTIONS IMPACTED BY THIS ORGANIZATIONAL ACTION. THE INFORMATION PROVIDED ABOVE WAS PROVIDED ON THE SHAREHOLDER'S 2018 1099-DIV.

Horizontal lines for providing details for question 19.

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: **A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER** Date: _____

Paid Preparer Use Only

Print your name ►	Print/Type preparer's name	Preparer's signature	Title ►	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►	
	Firm's address ►				Phone no.	

STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF
 IRS FORM 9937
 82-3002399

CUSIP	TICKER	PAYABLE DATE	TOTAL	NON-DIVIDEND
			DISTRIBUTION	DISTRIBUTION
			PER SHARE	(RETURN OF CAPITAL)
			PER SHARE	PER SHARE
86280R506	HNDL	5/15/2018	\$ 0.139884	\$ 0.102464
86280R506	HNDL	6/15/2018	\$ 0.140875	\$ 0.103190
86280R506	HNDL	7/17/2018	\$ 0.140875	\$ 0.103190
86280R506	HNDL	8/15/2018	\$ 0.141459	\$ 0.103617
86280R506	HNDL	9/18/2018	\$ 0.141050	\$ 0.103318
86280R506	HNDL	10/15/2018	\$ 0.138075	\$ 0.101139
86280R506	HNDL	11/15/2018	\$ 0.135334	\$ 0.099131
86280R506	HNDL	12/17/2018	\$ 0.133350	\$ 0.097678