## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF 82-3002399 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact JAMES SZILAGYI JIMS@CATALYSTMF.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 36 NORTH NEW YORK AVE FLOOR 2 HUNINGTON, NY 11743 8 Date of action 9 Classification and description SEE ATTACHED NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) HNDL SEE ATTACHED N/A 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 ► STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF ("THE FUND") IS A REGULATED INVESTMENT COMPANY. A PORTION OF THE DISTRIBUTIONS PAID BY THE FUND ARE CONSIDERED A NON-TAXABLE RETURN OF CAPITAL PER THE ATTACHED SCHEDULE. 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 AMOUNT OF NON-TAXABLE RETURN OF CAPITAL, ON THE ATTACHED SCHEDULE, REPRESENTS AN ADJUSTMENT IN THE SHAREHOLDERS' TAX BASIS IN THEIR SHARES HELD. 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 ► THE TAX BASIS OF THE SHAREHOLDERS' SHARES IS DECREASED BY THE PER SHARE AMOUNT OF NON-TAXABLE RETURN OF CAPITAL, ON THE ATTACHED SCHEDULE, MULTIPLIED BY THE NUMBER OF SHARES THE SHAREHOLDER OWNS.

Part	Ш	Organizational Action (contin	ued)		· · ·
		applicable Internal Revenue Code se 01, 316, AND 852.	ction(s) and subsection(s) upon which	n the tax treatment is based ▶	INTERNAL REVENUE CODE
18	Can an	y resulting loss be recognized? ► NC	D LOSS WILL BE RECOGNIZED AS	A RESULT OF ANY NON-TAX	KABLE RETURN OF CAPITAL.
19	Drovida	any other information necessary to in	mplement the adjustment such as the	e reportable tay year	
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.					
<u> </u>					0 2010 1077 2111
	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				
Sign Here		belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
		L OLOVED CODY OF TH		<del>-</del>	
		A SIGNED COPY OF THE FORM IS MAINTAINED Date Date			
	AT THE OFFICES OF THE TAXPAYER				
		your name ► Print/Type preparer's name	Preparer's signature	Title ► Date	OL L D : PTIN
	arer		i reparer s signature		self-employed
Use	Only				Firm's EIN ▶
		Firm's address ▶			Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF IRS FORM 8937 82-3002399

NON-DIVIDEND TOTAL DISTRIBUTION DISTRIBUTION (RETURN OF CAPITAL) CUSIP TICKER PAYABLE DATE PER SHARE PER SHARE 86280R506 HNDL 2/13/2018 \$ 0.140292 0.140292 86280R506 HNDL 3/13/2018 \$ 0.143616 0.143616 86280R506 HNDL 4/12/2018 \$ 0.140700 \$ 0.140700