## (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 (continued)			
		applicable Internal Revenue Code section( 01, 316, AND 852.	(s) and subsection(s) upon which the tax	x treatment is based ▶	INTERNAL REVENUE CODI
<b>18</b> C	Can any	resulting loss be recognized? ► NO LOS	SS WILL BE RECOGNIZED AS A RES	ULT OF ANY NON-TA	AXABLE RETURN OF CAPITAL.
<b>19</b> P	Provide	any other information necessary to implen	nent the adjustment, such as the report.	able tax vear ▶	
		ED SCHEDULE SHOWS THE PER SHAF			CTED BY THIS
		ONAL ACTION. THE INFORMATION PR			
Sign		r penalties of perjury, I declare that I have exam, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all in		
Here	Signa	A SIGNED COPY OF THE			
		AT THE OFFICES OF THE	TAXPAYER		
	Print	your name ▶		Title ▶	
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if if self-employed PTIN
Use (		Firm's name ►			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	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