

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.

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

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 2019 1099-DIV.

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

A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER

Signature _____ Date ► _____

Print your name ► _____ Title ► _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	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 PER SHARE	DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
86280R506	HNDL	1/16/2019	\$ 0.132475	\$ 0.027713
86280R506	HNDL	2/15/2019	\$ 0.134750	\$ 0.028189
86280R506	HNDL	3/15/2019	\$ 0.135800	\$ 0.028408
86280R506	HNDL	4/15/2019	\$ 0.137959	\$ 0.028860
86280R506	HNDL	5/15/2019	\$ 0.137317	\$ 0.028726
86280R506	HNDL	6/17/2019	\$ 0.138834	\$ 0.029043
86280R506	HNDL	7/16/2019	\$ 0.140992	\$ 0.029494
86280R506	HNDL	8/15/2019	\$ 0.140467	\$ 0.029385
86280R506	HNDL	9/17/2019	\$ 0.141284	\$ 0.029555
86280R506	HNDL	10/16/2019	\$ 0.140525	\$ 0.029397
86280R506	HNDL	11/15/2019	\$ 0.140234	\$ 0.029336
86280R506	HNDL	12/16/2019	\$ 0.140875	\$ 0.029470