

Primary Layout Report Date: 02/16/2018

This spreadsheet and the related instructions are intended to assist mutual funds in providing data for tax reporting purposes. The rules governing the proper tax characterization of distributions by mutual funds can be complex. Each fund should consult its own tax advisor regarding the proper tax characterization and

Please list Securities in Cusip Order (Skip Rows Between Entries)

											-----\$ Amounts per Each Share (to 6 places) of Stock Held on Record Date-----											-----\$ Amounts per Each Share (to 6 places) of Stock Held on Record Date-----										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
Security										Year Included	in Shareholder	Income				Box 1a Total	Form 1099	Box 1b	Breakdown	Box 1b Total	Box 2a	Box 2b	Box 2c	Box 2d	Box 3	Box 8	Box 9				Alternative	Cusip
										Total	Split Yr.	Divs.	(852)(b)(7)			Foreign	Ordinary	Qualified	Qualified	Qualified	Qualified	Total Capita	Unrecap				Foreign	Cash	NoCash	Exempt	Minimum	Number
Description	Ticker	Estim	Reclas	Correc	Record	Ex-Dividend	Payable	Distribution	2016	2018	2017	Income	Short Term	Tax	Dividends	Income	Short-term	Foreign Tax	Dividends	Gain Distr.	Sec. 1250	Sec. 1202	Collectibles	Nontaxable	Tax	Liquidation	Liquidation	Interest	Tax %	Change		
(Fund Name)	CUSIP	Symbol	[E]	[R]	[C]	Date	Date	Date	Per Shares	(Prior Year)	(Next Year)	(Current Year)	Dividends	Capital Gain	Paid	(14+15+16)	Dividends	Gains	Paid	(18+19+20)	Gain	Gain	(28%)Gain	Distributions	Paid	Distr.	Distr.	Dividends	Of Col 30	(M) or (Y)		
									(11+12+13)			(14+15+22+26+28+30)				(14+15+16)				(18+19+20)				(Equals Col. 16)								
YieldShares High Income ETF	301505301	YYY						\$ 0.000000				\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000			\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			01/30/2017	01/26/2017	01/31/2017	\$ 0.160000			\$ 0.160000	\$ 0.121200	\$ 0.000000	\$ 0.000000	\$ 0.121200	\$ 0.028652	\$ 0.000000	\$ 0.000000	\$ 0.028652	\$ 0.000000			\$ 0.038800	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			02/27/2017	02/23/2017	02/28/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			03/30/2017	03/28/2017	03/31/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			04/27/2017	04/25/2017	04/28/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			05/30/2017	05/25/2017	05/31/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			06/29/2017	06/27/2017	06/30/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			07/28/2017	07/26/2017	07/31/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			08/30/2017	08/28/2017	08/31/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			09/27/2017	09/26/2017	09/29/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			10/25/2017	10/26/2017	10/31/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			11/28/2017	11/27/2017	11/30/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
YieldShares High Income ETF	301505301	YYY	R			12/27/2017	12/26/2017	12/29/2017	\$ 0.130000			\$ 0.130000	\$ 0.098400	\$ 0.000000	\$ 0.000000	\$ 0.098400	\$ 0.023262	\$ 0.000000	\$ 0.000000	\$ 0.023262	\$ 0.000000			\$ 0.031600	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				
Totals									\$ 1.590000			\$ 1.590000	\$ 1.203600	\$ 0.000000	\$ 0.000000	\$ 1.203600	\$ 0.284531	\$ 0.000000	\$ 0.000000	\$ 0.284531	\$ 0.000000			\$ 0.386400	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				