

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
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	303-792-1181	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 3		HUNTINGTON, 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)
SEE ATTACHED	N/A	HNDL	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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.

15 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.

16 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 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 listing Internal Revenue Code sections.

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 information regarding loss recognition.

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 2023 1099-DIV.

Horizontal lines for providing other necessary information.

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 ► _____

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	1/18/2023	\$ 0.119992	\$ 0.048781
86280R506	HNDL	2/15/2023	\$ 0.119234	\$ 0.048473
86280R506	HNDL	3/15/2023	\$ 0.114392	\$ 0.046504
86280R506	HNDL	4/18/2023	\$ 0.118767	\$ 0.048283
86280R506	HNDL	5/15/2023	\$ 0.116959	\$ 0.047548
86280R506	HNDL	6/15/2023	\$ 0.117834	\$ 0.047904
86280R506	HNDL	7/18/2023	\$ 0.119817	\$ 0.048710
86280R506	HNDL	8/15/2023	\$ 0.117950	\$ 0.047951
86280R506	HNDL	9/16/2023	\$ 0.116375	\$ 0.047311
86280R506	HNDL	10/14/2023	\$ 0.111942	\$ 0.045508
86280R506	HNDL	11/15/2023	\$ 0.111592	\$ 0.045366
86280R506	HNDL	12/15/2023	\$ 0.117542	\$ 0.047785