Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| Part I Reporting I | ssuer | | | | | | |
|---|-------------------------|----------------|--------------------------------|---------------|--|--|--|
| 1 Issuer's name | | | | | 2 Issuer's employer identification number (EIN) | | |
| | | | | | | | |
| STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF 3 Name of contact for additional information 4 Telephone No. of contact | | | | | 82-3002399 | | |
| 3 Name of contact for add | ntional information | 4 Telephor | ie 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 | | ct | 7 City, town, or post office, state, and ZIP code of contact | | |
| | | | | | | | |
| 36 NORTH NEW YORK AVI | E FLOOR 3 | | | | HUNTINGTON, NY 11743 | | |
| 8 Date of action | | 9 Class | sification and description | า | | | |
| | | | | | | | |
| SEE ATTACHED | dd Oodd oodd oo | | XABLE RETURN OF CA | APITAL DIS | | | |
| 10 CUSIP number | 11 Serial number(| S) | 12 Ticker symbol | | 13 Account number(s) | | |
| CEE ATTACHED | N1/A | | LINDI | | NI/A | | |
| SEE ATTACHED Part II Organization | N/A Nal Action Attac | ch additiona | HNDL statements if needed | d See bac | N/A ck of form for additional questions. | | |
| | | | | | inst which shareholders' ownership is measured for | | |
| _ | | | | _ | REGULATED INVESTMENT COMPANY. | | |
| | | | | | BLE RETURN OF CAPITAL PER THE ATTACHED | | |
| SCHEDULE. | | | | | | | |
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| 15 Describe the quantitat | ive effect of the ora | anizational ac | tion on the basis of the s | security in t | he hands of a U.S. taxpayer as an adjustment per | | |
| | | | | | CAPITAL, ON THE ATTACHED SCHEDULE, | | |
| REPRESENTS AN ADJUST | | | | | | | |
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| 16 Describe the calculation | on of the change in h | nasis and the | data that supports the ca | alculation | such as the market values of securities and the | | |
| | _ | | | | D BY THE PER SHARE AMOUNT OF NON-TAXABLE | | |
| | | | | | SHARES THE SHAREHOLDER OWNS. | | |
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| Part | II (| Organizational Action (continued) | | | | | | | |
|----------------|--------|---|--|--------------------|---------------------------|--|--|--|--|
| | | applicable Internal Revenue Code section 01, 316, AND 852. | (s) and subsection(s) upon which the tax tr | eatment is based ▶ | INTERNAL REVENUE CODE | | | | |
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| | | | | | | | | | |
| 18 C | an any | resulting loss be recognized? ► NO LO | SS WILL BE RECOGNIZED AS A RESUL | T OF ANY NON-TA | AXABLE RETURN OF CAPITAL. | | | | |
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| 19 P | rovide | any other information necessary to impler | ment the adjustment, such as the reportabl | e tax vear ▶ | | | | | |
| | | | RE AMOUNTS AND DATES OF THE DIST | | CTED BY THIS | | | | |
| | | | OVIDED ABOVE WAS PROVIDED ON TH | | | | | | |
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| Sign | belief | , it is true, correct, and complete. Declaration of | nined this return, including accompanying sched preparer (other than officer) is based on all infor | | | | | | |
| Here | Signa | nature ► A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER Date ► | | | | | | | |
| | | | | | | | | | |
| | Print | your name ► Print/Type preparer's name | Preparer's signature | Title ► Date | OL L D '/ PTIN | | | | |
| Paid Prepai | | | | | self-employed | | | | |
| Use (| Jnly | Firm's name ► Firm's address ► | | | Firm's EIN ► Phone no. | | | | |
| | | | | | | | | | |

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

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| | | | ı | TOTAL DISTRIBUTION | NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) |
|-----------|--------|--------------|----|-----------------------|---|
| CUSIP | TICKER | PAYABLE DATE | | PER SHARE | PER SHARE |
| 86280R506 | HNDL | 1/17/2024 | \$ | 0.120459 | \$ 0.032959 |
| 86280R506 | HNDL | 2/15/2024 | \$ | 0.121684 | \$ 0.033294 |
| 86280R506 | HNDL | 3/15/2024 | \$ | 0.123550 | \$ 0.033805 |
| 86280R506 | HNDL | 4/15/2024 | \$ | 0.122734 | \$ 0.033582 |
| 86280R506 | HNDL | 5/15/2024 | \$ | 0.121509 | \$ 0.033246 |
| 86280R506 | HNDL | 6/14/2024 | \$ | 0.122442 | \$ 0.033502 |
| 86280R506 | HNDL | 7/15/2024 | \$ | 0.125417 | \$ 0.034316 |
| 86280R506 | HNDL | 8/14/2024 | \$ | 0.124192 | \$ 0.033981 |
| 86280R506 | HNDL | 9/16/2024 | \$ | 0.128684 | \$ 0.035210 |
| 86280R506 | HNDL | 10/15/2024 | \$ | 0.128800 | \$ 0.035241 |
| 86280R506 | HNDL | 11/14/2024 | \$ | 0.129150 | \$ 0.035337 |
| 86280R506 | HNDL | 12/13/2024 | \$ | 0.129267 | \$ 0.035369 |