Part I  Reporting Issuer

1 Issuer's name
YORKVILLE HIGH INCOME MLP ETF

2 Issuer's employer identification number (EIN)
45-4428161

3 Name of contact for additional information
DARREN SCHURINGA

4 Telephone No. of contact
1-855-937-9383
dschuringa@yorkvillecapital.com

5 Email address of contact

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
950 Third Ave, 23rd FLOOR

7 City, town, or post office, state, and zip code of contact
NEW YORK, NY 10022

8 Date of action
11/19/2013

9 Classification and description
NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION

10 CUSIP number
301505103

11 Serial number(s)
YMPL

12 Ticker symbol

13 Account number(s)

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.

The Yorkville High Income MLP ETF paid a non-taxable return of capital distribution on November 19, 2013 to shareholders of record as of November 15, 2013. The estimated percentage of the non-taxable return of capital distribution paid to shareholders of record as of November 15, 2013 is 100% of the total amount of the distribution.

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 total non-taxable return of capital portion of the distribution paid to shareholders of record on November 15, 2013 was $0.410742 per share.

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 basis of shareholders of record on November 15, 2013 is reduced by the per share amount of $0.410742 as referenced above. The rate was determined in accordance with IRC 301 & 316.
17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ➤ IRC 301 & 316

18  Can any resulting loss be recognized? ➤ Not applicable to this transaction as no loss may be recognized on a return of capital distribution. The shareholder's cost basis should be adjusted to reflect the return of capital distribution which may affect the gain or loss realized by the shareholder upon disposition of his/her shares.

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ 

The information provided herein will be provided to each shareholder on their 2013 Form 1099 DIV statement, Box 3.

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.

Print your name ➤ DARREN SCHUBINGA

Paid Preparer Use Only
Print/Type preparer's name ➤ Preparer's signature ➤ Date ➤ Check if self-employed
Firm's name ➤ Firm's EIN ➤ Phone no.
Firm's address ➤