Form **8937**
(December 2018)
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 Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
HARVEST GLOBAL RESOURCE LEADERS ETF	FOREIGNUS

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
DANIEL LAZZER	(416) 649-4541	dlazzer@harvestportfolios.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
710 DORVAL DRIVE, SUITE 209	OAKVILLE, ONTARIO, CANADA, L6K 3V7

8 Date of action	9 Classification and description
SEE BELOW	PAID A "RETURN OF CAPITAL" DISTRIBUTION

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
N/A	N/A	N/A	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 ▶ RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2018 TAXABLE YEAR

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 ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS:

SERIES A : $0.62909 PER UNIT

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 ▶ N/A

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRC SECTION 301(c)(2), 312 AND 316

18 Can any resulting loss be recognized? ▶ **N/A**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **N/A**

Sign Here

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.

Signature ▶ Date ▶ **04/29/2019**

Print your name ▶ **DANIEL LAZZER** Title ▶ **CHIEF FINANCIAL OFFICER**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☑ if self-employed	PTIN
NICOLE LORENZ		**04/29/2019**		**P00924283**
Firm's name ▶ **PRICEWATERHOUSECOOPERS LLP**			Firm's EIN ▶	**98-0189320**
Firm's address ▶ **18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2**			Phone no.	**(416) 863-1133**

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