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 Reporting	ssuer							
1 Issuer's name		2 Issuer's employer identification number	2 Issuer's employer identification number (EIN)					
Harvest Healthcare Leader	s Income ETF			FOREIGNUS				
3 Name of contact for add	4 Telephon	e No. of contact	5 Email address of contact					
DANIEL LAZZER			(416) 649-4541	dlazzer@harvestportfolios.com	dlazzer@harvestportfolios.com			
6 Number and street (or P	.O. box if mail is not		7 City, town, or post office, state, and ZIP code of contact					
610 Chartwell Road, Suite	204			OAKVILLE, ONTARIO, CANADA, L6J 4A5				
8 Date of action								
SEE BELOW		PAID A "	RETURN OF CAPITAL"	DISTRIBUTION				
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)				
NI/A			N/A	N/A	N/A			
N/A Part II Organization	N/A	h additiona	N/A statements if needed	. See back of form for additional questions.				
				date against which shareholders' ownership is measured	for			
_				CURRED THROUGHOUT THE 2022 TAXABLE YEAR	101			
RETUR	N OF CAPITAL AS I	PART OF DIS	TRIBUTIONS THAT OC	CURRED INKOUGHOUT THE 2022 TAXABLE YEAR				
15 Describe the quantitat share or as a percenta	_	anizational act	ion on the basis of the se	ecurity in the hands of a U.S. taxpayer as an adjustment pe	;r			
THE ADJUSTMENT TO A U	INITHOLDER'S COS	ST BASIS IS	AS FOLLOWS:					
Series A 0.43471609 PER U	JNIT, Series B 0.405	508895 PER U	JNIT, Series U 0.601137	17 PER UNIT				
-								
16 Describe the calculation valuation dates ► N/A		pasis and the	data that supports the ca	lculation, such as the market values of securities and the				

Pair	91 2 '	Organizational Action (continued)				
17	List the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	eatment	is based ▶	V)	
IRC S	ECTION	301(c)(2), 312 AND 316				
fii						
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18	Can any	resulting loss be recognized? ► N/A				
10	Oan any	Tesulting 1000 be 1000gnizod: P				
10						
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19	Provide	any other information necessary to implement the adjustment, such as the reportable	le tax yea	ar ▶ <u>N/A</u>		
Fig.						
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	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying sched	dules and	statements,	, and to the bes	t of my knowledge and
	belief	it is true, correct, and complete. Declaration of preparer (other than officer) is based on all infor	mation of	which prepa	arer has any kno	wledge.
Sign		1/1/2		۸	:1 - 0000	
Here	Signa	ture >	Date ►	Apr	il 5, 2023	
		Daniel Lazzer				
	Print	your name F	Title▶	CFO		
Paid		Print/Type preparer's name Preparer's signature	Date March	n 31, 2023	Check if self-employed	PTIN P014F3091
	arer	GREGORY PAPINKO			P01452981	
Use	Only	Firm's name ► PRICEWATERHOUSECOOPERS LLP Firm's address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANAD	A M5.10)B2	Firm's EIN ▶ Phone no.	98-0189320 (416) 863-1133
-		Time address F 10 1011 STILLET, COTTE 2000, TOTOTTO, OTTAKIO, CANAD	,		E FIOHE HO.	(410) 003-1133

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