

**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)	
<u>Harvest Equal Weight Global Utilities Income ETF</u>		<u>FOREIGNUS</u>	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
<u>DANIEL LAZZER</u>	<u>(416) 649-4541</u>	<u>dlazzer@harvestportfolios.com</u>	
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	
<u>610 Chartwell Road, Suite 204</u>		<u>OAKVILLE, ONTARIO, CANADA, L6J 4A5</u>	
8 Date of action		9 Classification and description	
<u>SEE BELOW</u>		<u>PAID A "RETURN OF CAPITAL" DISTRIBUTION</u>	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

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 2022 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 0.12207550 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

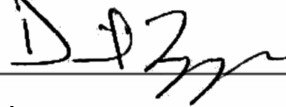
Part II Organizational Action (continued)

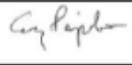
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(c)(2), 312 AND 316

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

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 ▶  Date ▶ April 5, 2023
Print your name ▶ Daniel Lazzer Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ <u>PRICEWATERHOUSECOOPERS LLP</u>			Firm's EIN ▶	<u>98-0189320</u>
	Firm's address ▶ <u>18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2</u>			Phone no.	<u>(416) 863-1133</u>