

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name SRH REIT COVERED CALL ETF		2 Issuer's employer identification number (EIN) 92-3202154	
3 Name of contact for additional information PARALEL TECHNOLOGIES LLC	4 Telephone No. of contact 877-561-8664	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1700 BROADWAY, SUITE 1850		7 City, town, or post office, state, and ZIP code of contact DENVER, CO 80290	
8 Date of action 10/31/2024		9 Classification and description COMMON STOCK	
10 CUSIP number 210322301	11 Serial number(s)	12 Ticker symbol SRHR	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 ► SEE ATTACHED STATEMENT

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 AMOUNT SHOWN AS RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDER'S TAX BASIS IN THE SHARES HELD

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 ► EARNINGS AND PROFITS WERE CALCULATED AS OF SEPTEMBER 30, 2023. A PORTION OF THE CASH DISTRIBUTIONS PAID DURING THE FISCAL YEAR WERE DETERMINED TO BE IN EXCESS OF THE TAXABLE INCOME AND THEREFORE A RETURN OF CAPITAL.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
 PURSUANT TO IRC SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRS SECTION 316)
 IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND
 SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK

18 Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE
 RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL
 WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►
 PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO
 REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST
 BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND
 DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

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 ►

**A SIGNED COPY OF THIS FORM IS MAINTAINED
 AT THE OFFICES OF THE TAXPAYER**

Print your name ► NICK AUSTIN

Title ► TREASURER

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED OCTOBER 31, 2024 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
210322301	SRHR	1/26/2024	1/25/2024	1/29/2024	\$ 0.350640	\$ 0.307222	\$ 0.043418
210322301	SRHR	2/23/2024	2/23/2024	2/27/2024	\$ 0.358210	\$ 0.313855	\$ 0.044355
210322301	SRHR	3/22/2024	3/21/2024	3/25/2024	\$ 0.353090	\$ 0.309369	\$ 0.043721
210322301	SRHR	4/26/2024	4/25/2024	4/29/2024	\$ 0.351630	\$ 0.308090	\$ 0.043540
210322301	SRHR	5/24/2024	5/23/2024	5/28/2024	\$ 0.402630	\$ 0.352775	\$ 0.049855
210322301	SRHR	6/27/2024	6/27/2024	6/28/2024	\$ 0.360320	\$ 0.315704	\$ 0.044616
210322301	SRHR	7/25/2024	7/25/2024	7/26/2024	\$ 0.302160	\$ 0.264745	\$ 0.037415
210322301	SRHR	8/22/2024	8/22/2024	8/23/2024	\$ 0.310000	\$ 0.271615	\$ 0.038385
210322301	SRHR	9/26/2024	9/26/2024	9/27/2024	\$ 0.282120	\$ 0.247187	\$ 0.034933
210322301	SRHR	10/24/2024	10/24/2024	10/25/2024	\$ 0.269680	\$ 0.261875	\$ 0.007805
Totals					\$ 3.340480	\$ 2.952437	\$ 0.388043