## AMENDED

# 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)	
ALERIAN ENERGY INFRASTRUCTURE ETF		46-3851948
<b>3</b> Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
ALPS FUND SERVICES 6 Number and street (or P.O. box if mail is no	303-623-2577	ntact <b>7</b> City, town, or post office, state, and Zip code of contact
1290 BROADWAY, SUITE 1100		DENVER, CO 80203
8 Date of action	9 Classification and descrip	tion
NOVEMBER 30, 2017           10         CUSIP number         11         Serial number	(s) COMMON STOCK	13 Account number(s)
00162Q676	ENFR	
		ded. See back of form for additional questions.
-		r the date against which shareholders' ownership is measured for
the action ► <u>SEE ATTACHED STATEM</u>	ENT.	
<b>15</b> Describe the quantitative effect of the org	anizational action on the basis of t	ne security in the hands of a U.S. taxpayer as an adjustment per
		JRN OF CAPITAL IN THE ATTACHED STATEMENT
REPRESENTS A REDUCTION OF THE SHAR		
16 Describe the calculation of the change in valuation dates ► <u>SEE LINE 15 ABOVE</u> .	basis and the data that supports th	ne calculation, such as the market values of securities and the

## 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 IRC 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 DISTRIBUTION 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.

	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledg 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	Signa		A SIGNED COP	PY OF THIS FORM IS MA	INTAINED AT THE	OFFICES	
	Print	your name Þ					
Paid Prepa	rer	Print/Type preparer's name		Preparer's signature	Date	Check if self-employed	TIN
Use C		Firm's name				Firm's EIN ►	
		Firm's address ►				Phone no.	
Send Fo	orm 89	37 (includir	ng accompanying statem	ents) to: Department of the Treasury,	Internal Revenue Service, O	gden, UT 84201-0	054

### PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2017 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	R	ETURN OF CAPITAL AMOUNT
3/24/2017	3/22/2017	3/29/2017	\$ 0.156150	\$ 0.104938	\$	0.051212
6/23/2017	6/21/2017	6/28/2017	\$ 0.240500	\$ 0.161625	\$	0.078875
9/22/2017	9/20/2017	9/27/2017	\$ 0.242680	\$ 0.163090	\$	0.079590

\$

Total

0.639330 \$ 0.429653 \$ 0.209677