## 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	I Reporting	Issuer			·
1 Issu	uer's name				2 Issuer's employer identification number (EIN)
	CLEAN ENERGY ET me of contact for add		4 Tolombon	a Na af contact	82-5273671  5 Email address of contact
3 Ivai	me or contact for add	ullional information	4 releption	e No. of contact	5 Email address of contact
ALPS F	FUND SERVICES			303-623-2577	
		P.O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
	·			ŕ	
1290 B	ROADWAY, SUITE	1000			DENVER, CO 80203
8 Dat	te of action		9 Class	sification and description	
	MBER 30, 2021	144 0 : 1		N STOCK	
10 CU	ISIP number	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)
	001/204/0			ACES	
Part	00162Q460 Organization	onal Action Attac	ch additiona		See back of form for additional questions.
					date against which shareholders' ownership is measured for
	ne action ► SEE AT				
45 0	\		!	:	and the bands of all C towns and additional and
					ocurity in the hands of a U.S. taxpayer as an adjustment per OF CAPITAL IN THE ATTACHED STATEMENT
				AX BASIS ON SHARES	
KLFKL	SENTS A REDUCTI	ION OF THE SHARE	TIOLDLING I	AX DASIS ON SHARES	HELD.
			basis and the	data that supports the ca	lculation, such as the market values of securities and the
V	aluation dates ► <u>SEE</u>	E LINE 15 ABOVE.			

## Part II Organizational Action (continued)

<b>17</b> Li	st the	applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax tr	eatment is based	► PURSUANT TO IRC	
		• •	FION WHICH IS A DIVIDEND (AS DEFINED			
IN GRO	SS IN	COME. PURSUANT TO IRC SECTION 3	01(C)(2), THE PORTION OF THE DISTRIB	UTION WHICH IS	NOT A DIVIDEND	
SHALL	BE A	PPLIED AGAINST AND REDUCE THE A	ADJUSTED BASIS OF THE STOCK.			
10 0	on on	v regulting loss be recognized?		NO LOSS MOUL		
			APPLICABLE TO THIS TRANSACTION AS SHAREHOLDER'S COST BASIS SHOULI			
			AFFECT THE GAIN OR LOSS REALIZED			ς
KETOK	11 01	CALITAL DISTRIBUTION WHICH WAT 7	ALL ECT THE GAIN ON EOSS REALIZED	OF ON THE DIST O	SHOW OF THE SHAKE	J
<b>19</b> Pi	rovide	any other information necessary to imple	ement the adjustment, such as the reportabl	e tax year ▶ PURS	SUANT TO IRC SECTION	l 6045,
AS AMI	ENDE	D BY THE EMERGENCY ECONOMIC ST	TABILIZATION ACT OF 2008, BROKERS A	ARE REQUIRED TO	O REFLECT THESE	
			OR COVERED SECURITIES. IF A BROKE			-
			OST BASIS OF THE SHAREHOLDER'S SI	HARES SHOULD E	BE ADJUSTED AS OF	
THE DI	VIDEN	ND DATE TO REFLECT THE RETURN O	F CAPITAL DESCRIBED ABOVE.			
	Unde	er penalties of periury. I declare that I have exa	mined this return, including accompanying scheo	dules and statements	and to the best of my know	vledge and
			of preparer (other than officer) is based on all inform			vioago arie
Sign		A SIGNED COPY OF THIS	S TAX FORM IS MAINTAINEI	O AT THE OF	FFICES OF	
Here	Signa	THE TAXPAYER.				
	0.9.10					
	Print	your name ▶		Title ▶		
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN	
Prepa	aror				self-employed	
Use C		Firm's name ▶			Firm's EIN ▶	
	y	Firm's address ▶			Phone no.	
Send Fo	orm 89	937 (including accompanying statements)	to: Department of the Treasury, Internal Re	venue Service, Ogo	den, UT 84201-0054	

## PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2021 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

				TAXABLE	RETURN OF
RECORD		PAYABLE		DIVIDEND	CAPITAL
DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
3/19/2021	3/18/2021	3/25/2021	\$ 0.047760	\$ 0.013752	\$ 0.034008
6/18/2021	6/17/2021	6/24/2021	\$ 0.174610	\$ 0.050277	\$ 0.124333
9/24/2021	9/23/2021	9/30/2021	\$ 0.113650	\$ 0.032724	\$ 0.080926
Total			\$ 0.336020	\$ 0.096753	\$ 0.239267