Form **8937**(December 2017) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

OMB No. 1545-0123

Internal Revenue Service			See separate instructions	•
Part I Reporting	Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)		
ALPS CLEAN ENERGY ET	F	82-5273671		
3 Name of contact for ad-		5 Email address of contact		
ALPS FUND SERVICES				
6 Number and street (or F	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
1290 BROADWAY, SUITE	1000	DENVER, CO 80203		
8 Date of action		9 Clas	sification and description	
NOVEMBER 30, 2022		СОММО	N STOCK	
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)
001/204/0			ACES	
00162Q460 Part II Organization	onal Action Attac	ch additiona	ACES statements if needed, S	See back of form for additional questions.
				ate against which shareholders' ownership is measured for
the action ► SEE AT				and against 1111611 61141 61161616 6 6 11161611 p 16 11164641 64 161
<u> </u>				
				urity in the hands of a U.S. taxpayer as an adjustment per
			TAX BASIS ON SHARES HE	
<u>KEI KEGENTO // KEGGOT</u>	1014 01 1112 011/11(2	TOEDERO I	7. Or	
Describe the calculativaluation dates ► SE		pasis and the	data that supports the calcu	ulation, such as the market values of securities and the
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Part II Organizational Action (continued)

17 Li	et the	applicable I	ntarnal Payanua Cada	section(s) and subsection(s) upon whic	h the tay treatment is based	DUDSHANT TO IDC
				FRIBUTION WHICH IS A DIVIDEND (A:		
IN GRO	SS IN	COME. PUI	RSUANT TO IRC SEC	TION 301(C)(2), THE PORTION OF TH	E DISTRIBUTION WHICH IS I	NOT A DIVIDEND
SHALL	BE AI	PPLIED AG	AINST AND REDUCE	THE ADJUSTED BASIS OF THE STO	CK.	
				NOT APPLICABLE TO THIS TRANSA		
				N. THE SHAREHOLDER'S COST BAS I MAY AFFECT THE GAIN OR LOSS F		
KLIOK	IN OI	CAFITAL D	ISTRIBUTION WITHER	TWAT ATTECT THE GAIN OR E033 N	LALIZED OF ON THE DIST OF	SITION OF THE SHARES.
19 Pi	rovide	any other ir	formation necessary t	o implement the adjustment, such as th	e reportable tax year ▶ PURS	UANT TO IRC SECTION 6045,
AS AME	ENDE	BY THE E	MERGENCY ECONO	MIC STABILIZATION ACT OF 2008, B	ROKERS ARE REQUIRED TO	REFLECT THESE
				TING FOR COVERED SECURITIES. IF		
				THE COST BASIS OF THE SHAREHO		BE ADJUSTED AS OF
THE DIV	VIDEI	DUATETO	REPLECT THE RET	URN OF CAPITAL DESCRIBED ABOV	С.	
				have examined this return, including accomparation of preparer (other than officer) is base		
Sign			A SIGNED CO	PY OF THIS TAX FORM I	S MAINTAINED AT	THE OFFICES OF
Here	Siana	ture ►	THE TAXPAY			THE OFFICES OF
	2.9.10		THE TAXEAT	LIX.		
	Print	your name ►				
Paid		Print/Type p	reparer's name	Preparer's signature	Date	Check if PTIN
Prepa		Fi !				self-employed
Use C	Only	Firm's name				Firm's EIN ► Phone no.
Sond Fo	orm 80			ments) to: Department of the Treasury	Internal Revenue Service Occ	

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2022 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
3/25/2022	3/24/2022	3/31/2022	\$ 0.063480	\$ 0.012988	\$ 0.050492
6/24/2022	6/23/2022	6/30/2022	\$ 0.128660	\$ 0.026324	\$ 0.102336
9/23/2022	9/22/2022	9/29/2022	\$ 0.146560	\$ 0.029987	\$ 0.116573
Total			\$ 0.338700	\$ 0.069299	\$ 0.269401