► See separate instructions.

Part neporting is	Suer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
ALPS EMERGING SECTOR		TF		46-4399817
3 Name of contact for addit		5 Email address of contact		
ALPS FUND SERVICES				
6 Number and street (or P.C	 box if mail is not of 	7 City, town, or post office, state, and Zip code of contact		
	100			
1290 BROADWAY, SUITE 11 8 Date of action	00	9 Class	ification and description	DENVER, CO 80203
			·····	
NOVEMBER 30, 2014		СОММО	N STOCK	
10 CUSIP number	11 Serial number(s	s)	12 Ticker symbol	13 Account number(s)
00162Q668 Part II Organization	al Action Attac	h additional	EDOG	e back of form for additional questions.
				te against which shareholders' ownership is measured for
_			date of the action of the dat	te against which shareholders ownership is measured for
the action ► <u>SEE ATT</u>	ACHED STATEME	NI.		
15 Describe the quantitativ	e effect of the organ	nizational act	ion on the basis of the secur	ity in the hands of a U.S. taxpayer as an adjustment per
				CAPITAL IN THE ATTACHED STATEMENT
REPRESENTS A REDUCTIO	N OF THE SHAREF	HULDERS I	AX BASIS ON SHARES HEL	_D.
16 Describe the calculation	of the change in ba	asis and the o	data that supports the calcul	ation, such as the market values of securities and the
valuation dates \blacktriangleright <u>SEE</u>	LINE 15 ABOVE.			

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.

				ive examined this return, including accomparation of preparer (other than officer) is base				
Sign Here			A SIGNED CO OFFICE OF TH	PY OF THIS FORM IS MA E TAXPAYER	AINTAINED AT THE			
Paid Prepa	irer	Print/Type preparer's name		Preparer's signature	Date	Check i self-employe	f PTIN ed	
Use C		ly Firm's name ►					Firm's EIN ► Phone no.	
Send Fo	orm 89	37 (includin	g accompanying stater	nents) to: Department of the Treasury,	Internal Revenue Service, Oc	gden, UT 8420	01-0054	

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2014 WHERE RETURN OF CAPITAL WAS APPLICABLE. 81.49% OF THE DISTRIBUTIONS WERE CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND THE REMAINING 18.51% OF THE DISTRIBUTIONS ARE FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

					TAXABLE		RI	ETURN OF
RECORD		PAYABLE		% TAXABLE	DIVIDEND	% RETURN		CAPITAL
DATE	EX-DATE	DATE	AMOUNT	DIVIDEND	AMOUNT	OF CAPITAL		AMOUNT
06/27/14	06/25/14	07/02/14	\$ 0.493765		\$ 0.402372		\$	0.091393
09/26/14	09/24/14	10/01/14	\$ 0.168351		\$ 0.137190		\$	0.031161
Total			\$ 0.662116	81.49%	\$ 0.539562	18.51%	\$	0.122554