## 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	Reporting	Issuer			•
1 Issu	ıer's name		2 Issuer's employer identification number (EIN)		
					24.422222
	QUAL SECTOR WE ne of contact for add		26-4830992 5 Email address of contact		
J Mail	ne or contact for act	ullonal information	Telephor	e No. of contact	5 Linai address of contact
ALPS F	UND SERVICES				
		P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact		
	ROADWAY, SUITE	1000	1		DENVER, CO 80203
8 Date	e of action		9 Class	sification and description	
NOVEN	IDED 20, 2020		COMMO	N CTOCK	
	IBER 30, 2020 SIP number	11 Serial number		N STOCK 12 Ticker symbol	13 Account number(s)
			(-7	,	(,,
	00162Q205			EQL	
Part I					See back of form for additional questions.
				e date of the action or the	date against which shareholders' ownership is measured for
th	e action ► SEE AT	TACHED STATEME	ENT		
<b>15</b> De	escribe the quantitat	tive effect of the ora	anizational act	tion on the basis of the se	curity in the hands of a U.S. taxpayer as an adjustment per
					OF CAPITAL IN THE ATTACHED STATEMENT
				AX BASIS ON SHARES I	
<b>16</b> De	escribe the calculation	on of the change in h	nacic and the	data that supports the cal	culation, such as the market values of securities and the
	aluation dates > SEE		Jasis and the	data that supports the car	culation, such as the market values of securities and the
••	SEI	E LINE 15 ABOVE.			

## **Organizational Action** (continued) Part II 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 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. 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 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. Sign A SIGNED COPY OF THIS TAX FORM IS MAINTAINED AT THE OFFICE OF Here Signature ▶ THE TAXPAYER. Print your name ▶ Print/Type preparer's name Preparer's signature PTIN Paid Check if self-employed **Preparer** Firm's EIN ▶ Firm's name **Use Only** Firm's address ▶ Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2020 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

ĺ					TAXABLE	RETURN OF
	RECORD		PAYABLE		DIVIDEND	CAPITAL
ı	DATE	<b>EX-DATE</b>	DATE	AMOUNT	<b>AMOUNT</b>	AMOUNT
ĺ	3/20/2020	3/19/2020	3/26/2020	\$ 0.636030	\$ 0.632128	\$ 0.003902
ĺ	6/19/2020	6/18/2020	6/25/2020	\$ 0.375660	\$ 0.373355	\$ 0.002305
ĺ	9/18/2020	9/17/2020	9/24/2020	\$ 0.414700	\$ 0.412156	\$ 0.002544
ſ	Total			\$ 1.426390	\$ 1.417639	\$ 0.008751