

Yields for You Income Strategy A ETF

Notification of Source of Distributions

Pursuant to Rule 19a-1 under the Investment Company Act of 1940

The information provided in this notice is based on an estimate of the tax character of the Fund's distribution as required under Rule 19a-1 of the Investment Company Act of 1940. The purpose of this notice is to comply with regulatory disclosure requirements and should not be used for tax reporting or relied upon as an indication of the final tax treatment of your distributions.

A final determination of the tax character of all distributions made by the Fund during the fiscal year will not be available until after the Fund's year-end. Accordingly, the actual amounts of return of capital (ROC), ordinary income, and capital gain income, if any, may differ significantly from the estimates provided in this notice. The final tax characterization of distributions will be reported to shareholders on Form 1099-DIV as soon as practicable in 2027.

Because tax treatment varies based on individual circumstances, shareholders should consult their tax advisors regarding the appropriate tax treatment of Fund distributions.

The estimated per share composition of the distribution for the Yields for You Income Strategy A ETF, payable January 27, 2026, is as follows:

| | Current Distribution | % of Current Distribution |
|------------------------------------|---------------------------------|--------------------------------------|
| Estimated Net Investment Income | \$0.0000 | 0% |
| Estimated Return of Capital | \$0.0500 | 100% |
| Total (per common share) | \$0.0500 | 100% |