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Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Partnership: Breakwave Dry Bulk Shipping ETF (Ticker: BDRY) & Breakwave Tanker Shipping ETF (Ticker: BWET)

Unit Class: Common Stock

CUSIP: 26923H200 (BDRY) & 26923H309 (BWET)

Qualified Notice Posting Date: July 31, 2023

92 Day Qualified Notice

This announcement is a Qualified Notice under U.S. Treasury Regulation Section 1.1446-4, and each of the above-referenced partnerships (each a "Partnership") states that the 10% exception applies as of the Qualified Notice Posting Date, as determined under U.S. Treasury Regulation Section 1.1446(f)-4(b)(3)(ii). Each Partnership has met the requirements to be exempt from the withholding tax imposed pursuant to IRC Section 1446(f).