



**Amplify Commodity Trust**  
**Qualified Notice**  
**Pursuant to U.S. Treasury Regulation Sec. 1.1446(f)-4**

<b><u>Fund Name</u></b>	<b><u>Ticker</u></b>	<b><u>CUSIP</u></b>	<b><u>Notice Date</u></b>
Breakwave Dry Bulk Shipping ETF	BDRY	03210A107	11/15/2024
Breakwave Tanker Shipping ETF	BWET	03210A206	11/15/2024

**92 Day Qualified Notice**

This announcement is Qualified Notice under 1.1446(f)-4 and the Amplify Commodity Trust (the “Partnership”) states that the 10% exception applies as of 11/15/2024, as determined under 1.1446(f)-4(b)(3)(ii).

The Partnership states that all funds listed above have met the requirements to be exempt from the IRS Section 1446(f) rule applicable to Publicly Traded Partnerships (PTP) withholding tax.

Posted Date: 11/15/2024



**Partnership:** iShares S&P GSCI Commodity-Indexed Trust  
**CUSIP #s:** 46428R107  
**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

### **92 Day Qualified Notice**

This announcement is a Qualified Notice under §1.1446(f)-4 by the iShares S&P GSCI Commodity-Indexed Trust (the “Partnership”), which is treated as a publicly traded partnership (“PTP”) under the U.S. Internal Revenue Code.

The Partnership states that the 10% withholding tax exception applies, as determined under §1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 12/2/2024

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<sup>1</sup> Date the notice is posted to PTP’s website per 1.1446-4(b)(4)



**Partnership:** United States Commodity Index Fund  
United States Oil Fund, LP  
United States 12 Month Oil Fund, LP  
United States Brent Oil Fund, LP  
United States Natural Gas Fund, LP  
United States 12 Months Natural Gas Fund, LP  
United States Gasoline Fund, LP  
United States Copper Index Fund

**Unit Class:** Common

**Ticker / CUSIP #s:** USCI / 911717106  
USO / 91232N207  
USL / 91288V103  
BNO / 91167Q100  
UNG / 912318300 / 912318409 post split Jan. 24, 2024  
UNL / 91288X109  
UGA / 91201T102  
CPER / 911718104

**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446(f)-4

## 92 Day Qualified Notice

This announcement serves as a Qualified Notice under Treas. Reg. §1.1446(f)-4(b)(3)(iii) that the "10 percent exception" under Treas. Reg. §1.1446(f)-4(b)(3)(ii) applies to each of the partnerships listed above as each was not engaged in a trade or business within the United States at any time during the taxable year.

All partnerships listed above have met the requirements to be exempt from Section 1446(f) of the Internal Revenue Code of 1986, as amended, applicable to the withholding tax on Publicly Traded Partnerships (PTPs). USCF expects to post a Qualified Notice for all PTPs listed above within 92 days of previous Qualified Notice.

Qualified Notice Posted Date: November 25, 2024

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## **1.1446(f)-4(b)(3)(iii) 92 Day Qualified Notice**

**Partnership:** Brookfield Property Preferred LP

**Unit Class:** All Classes

**CUSIP #s:** G1624R107

**Qualified Notice Posting Date:** November 7, 2024

As of the date of this Notice (the “PTP Designated Date”), the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Brookfield Property Preferred LP (“BPP”) units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BPP units during the applicable period.

Please note that BPP qualifies for the “10-Percent Exception” because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treas. Reg. Sec. 1.1446(f)-4(b)(3)(ii)(A)(2). Furthermore, Brookfield Property Preferred intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.

## **1.1446(f)-4(b)(3)(iii) 92 Day Qualified Notice**

<b>Partnership:</b>	Brookfield Property Partners LP
<b>Unit Class:</b>	All Classes
<b>CUSIP #s:</b>	G16249149, G16249156, G16249164
<b>Qualified Notice Posting Date:</b>	November 7, 2024

As of the date of this Notice (the “PTP Designated Date”), the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Brookfield Property Partners LP (“BPY”) units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BPY units during the applicable period.

Please note that BPY qualifies for the “10-Percent Exception” because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treas. Reg. Sec. 1.1446(f)-4(b)(3)(ii)(A)(2). Furthermore, Brookfield Property Partners intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.

**ProShare Capital Management LLC**  
7272 Wisconsin Avenue, 21st Floor  
Bethesda, MD 20814-4802

240.497.6400  
ProShares.com

ProShares Trust II  
Qualified Notice  
Pursuant to U.S Treasury Regulation Sec. 1.1446(f)-4

<b>Ticker</b>	<b>CUSIP</b>	<b>Fund Name</b>	<b>Notice Date</b>
SVXY	74347W130	ProShares Short VIX Short-Term Futures ETF	November 6, 2024
UCO	74347Y888	ProShares Ultra Bloomberg Crude Oil	November 6, 2024
BOIL	74347Y748	ProShares Ultra Bloomberg Natural Gas	November 6, 2024
ULE	74347W874	ProShares Ultra Euro	November 6, 2024
UGL	74347W601	ProShares Ultra Gold	November 6, 2024
AGQ	74347W353	ProShares Ultra Silver	November 6, 2024
UVXY	74347Y755	ProShares Ultra VIX Short-Term Futures ETF	November 6, 2024
YCL	74347W270	ProShares Ultra Yen	November 6, 2024
SCO	74347Y797	ProShares UltraShort Bloomberg Crude Oil	November 6, 2024
KOLD	74347Y813	ProShares UltraShort Bloomberg Natural Gas	November 6, 2024
EUO	74347W882	ProShares UltraShort Euro	November 6, 2024
GLL	74347W395	ProShares UltraShort Gold	November 6, 2024
ZSL	74347Y722	ProShares UltraShort Silver	November 6, 2024
YCS	74347W569	ProShares UltraShort Yen	November 6, 2024
VIXM	74347W338	ProShares VIX Mid-Term Futures ETF	November 6, 2024
VIXY	74347Y730	ProShares VIX Short-Term Futures ETF	November 6, 2024

### 92 Day Qualified Notice

This announcement serves as a Qualified Notice under Treas. Reg. §1.1446(f)-4(b)(3)(iii) that the “10 percent exception” under Treas. Reg. §1.1446(f)-4(b)(3)(ii) applies to each of the partnerships listed above.

All ETFs listed above have met the requirements to be exempt from Section 1446(f) of the Internal Revenue Code of 1986, as amended, applicable to the withholding tax on Publicly Traded Partnerships. ProShares Capital Management LLC expects to post a Qualified Notice for all ETFs listed above within 92 days of previous Qualified Notice.

Posted Date: November 6, 2024

**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

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

## 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 12/6/2024

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

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

## 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 9/12/2024

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

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

### 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 6/13/2024

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

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

## 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 4/2/2024

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

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

## 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 1/18/2024

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

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**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

**Partnership:** Hashdex Bitcoin Futures ETF

**Unit Class:** Common Stock

**CUSIP #s:** 88166A805

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

### 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 11/01/2023

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

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**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

**Partnership:** Hashdex Bitcoin Futures ETF

**Unit Class:** Common Stock

**CUSIP #s:** 88166A805

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

## 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 08/04/2023

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

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**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

**Partnership:** Hashdex Bitcoin Futures ETF

**Unit Class:** Common Stock

**CUSIP #s:** 88166A805

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

### 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 05/08/2023

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

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**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

**Partnership:** Hashdex Bitcoin Futures ETF

**Unit Class:** Common Stock

**CUSIP #s:** 88166A805

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

### 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 2/13/2023

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

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**Partnership:** Teucrium Corn Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A102

**Partnership:** Teucrium Sugar Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A409

**Partnership:** Teucrium Soybean Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A607

**Partnership:** Teucrium Wheat Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A508

**Partnership:** Teucrium Agricultural Fund

**Unit Class:** Common Stock

**CUSIP #s:** 88166A706

**Partnership:** Hashdex Bitcoin Futures ETF

**Unit Class:** Common Stock

**CUSIP #s:** 88166A805

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

### 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 12/1/2022

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<sup>1</sup> Date the notice is posted to PTP's website per 1.1446-4(b)(4)

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**Partnership:** -1x Short VIX Futures ETF (Ticker: SVIX) & 2x Long VIX Futures  
ETF (Ticker: UVIX)

**Unit Class:** Common

**CUSIP:** 92891H101 (SVIX) & 92891H507 (UVIX)

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

### **92 Day Qualified Notice**

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posted Date: 11/14/2024.

Invesco DB pools  
Qualified Notice  
Pursuant to U.S. Treasury Regulation Sec. 1.1446-4  
Year Ended December 31, 2024

Ticker	Cusip	Fund Name	Notice Date	Ex Date	Record Date	Pay Date	Distribution Per Share	Code (per 1042-S Instructions) *
DBA	46140H106	Invesco DB Agriculture Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	1.08408	01
DBB	46140H700	Invesco DB Base Metals Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	0.89614	01
DBC	46138B103	Invesco DB Commodity Index Tracking Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	1.11582	01
DBE	46140H304	Invesco DB Energy Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	1.17198	01
DBO	46140H403	Invesco DB Oil Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	0.66977	01
DBP	46140H502	Invesco DB Precious Metals Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	2.55968	01
UDN	46141D104	Invesco DB US Dollar Index Bearish Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	0.89039	01
UUP	46141D203	Invesco DB US Dollar Index Bullish Fund	12/9/2024	12/23/2024	12/23/2024	12/27/2024	1.31709	01

In accordance with IRS regulation section 1.1446-4 this represents a Qualified Notice with respect to the above distributions. For tax withholding purposes, the distributions consist of interest income (U.S.) that qualifies for the “portfolio interest income exception” which generally exempts a non-U.S. investor from U.S. withholding.

\* Codes are prepared for illustrative purposes only. Each partnership should evaluate and determine the appropriate codes to reference.

## 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies as of 12/09/24, as determined under 1.1446(f)-4(b)(3)(ii).

All funds listed above have met the requirements to be exempt from the IRS Section 1446(f) rule applicable to Publicly Traded Partnerships (PTP) withholding tax.

Posted Date: 12/09/2024 emailed to DTCC

## For Public Use

Not a Deposit | Not FDIC Insured | Not Guaranteed by the Bank | May Lose Value | Not Insured by any Federal Government Agency

## Disclosures

This does not constitute a recommendation of any investment strategy or product for a particular investor. Investors should consult a financial professional before making any investment decisions.

The DB Funds are not suitable for all investors due to the speculative nature of an investment based upon the Funds’ trading which takes place in very volatile markets. Because an investment in futures contracts is volatile, such frequency in the movement in market prices of the underlying future contracts could cause large losses. See the Prospectus for risk disclosures.

**Commodities and futures generally are volatile and are not suitable for all investors.**

**The value of the Shares of the Funds relate directly to the value of the futures contracts and other assets held by the Funds and any fluctuation in the value of these assets could adversely affect an investment in the Funds’ Shares.**

**Please review the prospectus for break-even figures for the Funds.**

**The DB Funds are speculative and involve a high degree of risk. An investor may lose all or substantially all of an investment in the Funds.**

**The DB Funds are not mutual funds or any other type of Investment Company within the meaning of the Investment Company Act of 1940, as amended, and is not subject to regulation thereunder.**

**This material must be accompanied or preceded by a [DBA](#), [DBB](#), [DBC](#), [DBE](#), [DBO](#), [DBP](#), [UDN](#) and [UUP](#) prospectus. Please read the prospectus carefully before investing.**

The DB Funds issue a Schedule K-1.

Shares are not individually redeemable and owners of the Shares may acquire those Shares from the Fund and tender those Shares for redemption to the Fund in Creation Unit aggregations only, typically consisting of 100,000 Shares.

Invesco Capital Management LLC, investment adviser and Invesco Distributors, Inc., ETF distributor are indirect, wholly owned subsidiaries of Invesco Ltd. Invesco Capital Management LLC and Invesco Distributors, Inc. are not affiliated with Deutsche Bank Securities, Inc.