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

Pa	art I	Reporting I	ssuer			·
1	Issuer'	s name				2 Issuer's employer identification number (EIN)
KF.	A Large	Cap Quality Di	ividend Index ETF			83-4389138
3 Name of contact for additional information 4 Telephone No. of contact						5 Email address of contact
KF	A Funds				1-833-486-5383	
6	Number	and street (or P	O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
000	DADIC	A) /E 00 EL0	.00			
	Date of	AVE. 32nd FLO action	OCK	9 Class	sification and description	New York, NY 10017
					,	
	2/10/2	023	1	Commor		
10	CUSIP	number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
	50076	7728			KLCD	
Pa	ırt II	Organizatio	nal Action Attac	ch additiona	statements if needed	. See back of form for additional questions.
14		-		applicable, the	e date of the action or the	date against which shareholders' ownership is measured for
	the ac	stion ► See atta	ached statement.			
45	Dagar	iba tha awantitat	ive effect of the ever	mizational and	ian an the besis of the es	partitive in the bonds of a LLC townstray as an adjustment now
15						ecurity in the hands of a U.S. taxpayer as an adjustment per stal distribution in the attached statement represents
a red			lder's tax basis on		iowir as a retain or capi	tar distribution in the attached statement represents
16				pasis and the	data that supports the ca	lculation, such as the market values of securities and the
	valuat	ion dates ► <u>See</u>	line 15 above.			

Part II Organizational Action (continued)

17 Li	st the	applicable Internal Revenue Code sec	tion(s) and subsection(s) upon wl	nich the tax treatment is based	Description of the second					
Section	301(0	C)(1), the portion of a distribution wh	ich is a dividend (as defined u	nder IRC Section 316) is incl	udable in gross income.					
<u>Pursuar</u>	nt to IF	RC Section 301(C)(2), the portion of t	the distribution which is not a	dividend shall be applied aga	ainst and reduce the adjusted					
basis o	f the s	tock.								
18 C	an any	resulting loss be recognized? ► Not	applicable to this transaction.	No loss would be recognize	d on the return of capital					
distribu	ition.	The shareholder's cost basis should	d be adjusted to reflect the retu	rn on capital distribution wh	ich may affect realized gain					
or loss	upon	disposition of the shares.								
19 Pi	ovide	any other information necessary to im-	plement the adjustment, such as	the reportable tax vear ▶ Pur	suant to IRC Section 6045.					
		by the Emergency Economic Stabili	•							
		covered securities. If a broker is no								
		s shares should be adjusted as of the		•						
<u>Sharene</u>	Jidei S	s shares should be adjusted as of the	e dividend date to reneet the re	turr or capital described ab-	0.00					
		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.								
0:	Donor	, it is true, correct, and complete. Beclarate	in or property (outlot trial officer) to be	ood on all illionnation of which pro	paror riae any knowleage.					
Sign										
Here	Signa	ture ►	Date ►	Date ►						
	Print	your name ▶	1-	Title ▶						
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN					
Prepa	arer				self-employed					
Use C		Firm's name ▶			Firm's EIN ▶					
	- · · · y	Firm's address ▶			Phone no.					
		0= //								

KFA Large Cap Quality Dividend Index ETF

Supplemental Attachment to Form 8937

Part II, Question 14

Detail of the distributions paid during the fiscal year ending February 10, 2023 is described below:

Ex-Date	Record Date	Payable Date	Amount	% Taxable Distribution	Taxable Dividend Amount	% Return of Capital Distribution	Return of Capital Amount
12/28/2022	12/29/2022	12/30/2022	\$2.3907	100.00%	\$2.3907	0.00%	\$0.0000
2/9/2023	2/9/2023	2/9/2023	\$0.0385	0.00%	\$0.0000	100.00%	\$0.0385