Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer						
1 Issuer's name	2 Issuer's employer identification number (EIN)					
UltraShort Japan Profund	20-4445949					
	Telephone No. of contact	5 Email address of contact				
Christopher E. Sabato	christopher.sabato@citi.com					
6 Number and street (or P.O. box if mail is not de	7 City, town, or post office, state, and Zip code of contact					
4400 Easton Commons, Suite 200	Columbus, OH 43219					
8 Date of action						
January 22, 2018	Reverse 1:5 stock split of common stock					
10 CUSIP number 11 Serial number(s)	12 Ticker symbol	13 Account number(s)				
74318X109	UKPIX					
	additional statements if needed. See bac					
		nst which shareholders' ownership is measured for				
	usiness on January 22, 2018, the issuer com					
its common stock. The reverse split was affected	ed by a distribution of 1 shares for each 5 sl	nare of stock outstanding.				
	150					
						
	· ·					
		ne hands of a U.S. taxpayer as an adjustment per				
share or as a percentage of old basis ► The	distribution of shares is non-taxable to sha	reholders. Basis and holding period of old shares				
		is in each new share = 500% of the basis in each				
old share with respect to which the old shares were distributed.						
	 30:					
16 Describe the calculation of the change in bas		with an the annulative of a condition and the				
	sis and the data that supports the calculation, s					
		basis of new shares = aggregate basis of old				
shares. Basis in each new share = 500% of the l	basis in each old share with respect to whic	n the old shares were distributed.				
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Part	II	Organizational Action (continued)			
		applicable Internal Revenue Code section n of stock made by a corporation to its			
		nolder. IRC § 305(a)(1).	311d10110110110111111111111111111111111		
		old stock is carried over and allocated a			2
The hol	lding	period of the new stock includes the ho	lding period of the old stoc	k. IRC §1223(4).	
		, the transaction may be considered to lider are the same:	be a recapitalization transa	ction. IRC §368(a)(1)(E). In	such instance, the consequences
		ion of the new stock is not taxable inco	me to the shareholder. IRC	§354(a)(1).	3083/3
		old stock is carried over and allocated a			(1); (b)(1).
The hol	ding	period of the new stock includes the ho	lding period of the old stoc	k. IRC §1223(1).	
		20,			
48 C	an any	y resulting loss be recognized? ► N/A			
				- 100	
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	. 2 3003				
19 P	rovide	any other information necessary to imple	ment the adjustment, such as	the reportable tax year > N	'A
			·		
		30.00			
			2 (V.) A. 3 (Q.) (VA)		
	Unde	r penalties of perjury, I declare that I have ехал I, it is true, correct, and complete. Declaration of	nined this return, including accor	npanying schedules and statements	ents, and to the best of my knowledge and preparer has any knowledge.
Sign			F F		
Here Signature ▶ Date ▶					
	Oigilo		_		
	Print	your name ► Christopher E. Sabato		Title ► Treas	urer
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use C	nly	Firm's name			Firm's EIN ▶
Send Fo	rm ac	Firm's address ► 337 (including accompanying statements) t	to: Department of the Treasur	v. Internal Revenue Service	Phone no. Oaden, UT 84201-0054
JUNE PU	,,,,,, O.5	re- microaning accompanying statements)	Department of the Heasth	At the control of the	-3-011 -1 -1 -1 -1 -1 -1