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	ırt 🛘	Reporting	ssuer					
1	ssuer's	s name						2 Issuer's employer identification number (EIN)
41 D	C 01 F	AN ENERGY ET	-					00 5070074
		AN ENERGY ET	F ditional information	4 T	elenhon	e No. of contact		82-5273671 5 Email address of contact
•	vario c	or cornact for acc		- '	Ciopnon	e 140. Or oornaot		C Email address of somast
ALP	S FUN	D SERVICES				303-623-2577		
6	Numbe	r and street (or F	P.O. box if mail is not	ontact	7 City, town, or post office, state, and ZIP code of contact			
		ADWAY, SUITE	1000	1 -				DENVER, CO 80203
8 I	Date of	action		١	9 Class	ification and desci	ription	
NOV	CMDE	D 20 2022			CANACI	N STOCK		
		R 30, 2023 number	11 Serial number(s)		OIVIIVIOI	12 Ticker symb	 ol	13 Account number(s)
				(-)				(4)
	001	162Q460				ACES		
Pa	rt II	Organizatio	onal Action Atta	ch ad	ditional	statements if ne	eded. See ba	ck of form for additional questions.
14					able, the	date of the action	or the date aga	inst which shareholders' ownership is measured for
	the a	ction ► <u>SEE AT</u>	TACHED STATEM	ENT				
15								the hands of a U.S. taxpayer as an adjustment per
								TAL IN THE ATTACHED STATEMENT
REP	RESE	NTS A REDUCTI	ON OF THE SHARE	HOLE	DERS TA	AX BASIS ON SH	ARES HELD.	
16				oasis a	and the d	data that supports	the calculation,	such as the market values of securities and the
	valua	tion dates ► <u>SEI</u>	E LINE 15 ABOVE.					

Form 8937 (12-2017) Page 2 Part II **Organizational Action** (continued) List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **PURSUANT TO IRC** SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK. Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES. Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE 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. Sign A SIGNED COPY OF THIS TAX FORM IS Here Signature ► MAINTAINED AT THE OFFICES OF THE TAXPAYER Print your name Preparer's signature Print/Type preparer's name PTIN Paid Check [if self-employed **Preparer**

Firm's EIN ▶

Phone no.

Firm's name

Firm's address ▶

Use Only

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2023 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

١					TAXABLE	RETURN OF
ı	RECORD		PAYABLE		DIVIDEND	CAPITAL
	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
	03/24/2023	03/23/2023	03/28/2023	\$ 0.059630	\$ 0.043375	\$ 0.016255
	06/23/2023	06/22/2023	06/27/2023	\$ 0.144140	\$ 0.104847	\$ 0.039293
	09/22/2023	09/21/2023	09/26/2023	\$ 0.135320	\$ 0.098431	\$ 0.036889
	Total			\$ 0.339090	\$ 0.246653	\$ 0.092437