



### **Master Income ETF**

#### Notification of Source of Distributions

Pursuant to Rule 19a-1 under the Investment Company Act of 1940

In connection with the quarterly dividend payment of \$0.1075 per share payable on February 20, 2015 to shareholders of record on February 19, 2015, it is anticipated that 35% of such dividend will be a return of capital while 65% will be ordinary income distributions. The ultimate composition of these distributions may vary from these estimates due to a variety of factors including amortization, future income and expenses, and realized gains and losses from the purchase and sale of securities and other properties. Please note that this information is being provided to satisfy certain notice requirements under the Investment Company Act of 1940. Tax reporting information for shareholders of the Fund will not be available until the end of the Fund's fiscal year.

**As a result, shareholders should not use the information provided in this notice for tax reporting purposes.**