

Highland/iBoxx Senior Loan ETF
Qualified Interest Income Percentages
As of September 30, 2017

The information contained in this report pertains to Non-Resident Alien (“NRA”) Shareholders and their advisors only. Shareholders filing United States income tax returns should disregard this information.

In accordance with the American Jobs Creation Act of 2004, NRA Investors may be exempt from all or a portion of the withholding tax on distributions received from the Highland/iBoxx Senior Loan ETF to the extent attributable to interest-related dividends and short-term capital gains dividends. This act was permanently extended by The Protecting Americans from Tax Hikes Act of 2015 (the PATH Act). The distributions that have been estimated as exempt from NRA withholding are disclosed in the table below.

NRA Shareholders will receive Form 1042-S from their financial institution. This form will report income and any amounts of NRA withholding.

This information should not be construed as tax advice. Please consult your professional tax advisor for further information.

Issue Symbol	CUSIP	Registered Issue Name	Payable Date	Qualified Interest per Share (QII)	Remaining Distributions Per Share	Total Distributions Per Share
SNLN	430101774	Highland/iBoxx Senior Loan ETF	1/31/2017	0.06403965	0.00857335	0.07261300
SNLN	430101774	Highland/iBoxx Senior Loan ETF	2/28/2017	0.05791200	0.01031700	0.06822900
SNLN	430101774	Highland/iBoxx Senior Loan ETF	3/31/2017	0.07532000	0.00226800	0.07758800
SNLN	430101774	Highland/iBoxx Senior Loan ETF	4/30/2017	0.06941400	0.00425000	0.07366400
SNLN	430101774	Highland/iBoxx Senior Loan ETF	5/31/2017	0.07483300	0.00261500	0.07744800
SNLN	430101774	Highland/iBoxx Senior Loan ETF	6/30/2017	0.07730700	0.00000000	0.07730700
SNLN	430101774	Highland/iBoxx Senior Loan ETF	7/31/2017	0.05442100	0.01467200	0.06909300
SNLN	430101774	Highland/iBoxx Senior Loan ETF	8/31/2017	0.06577200	0.00079400	0.06656600
SNLN	430101774	Highland/iBoxx Senior Loan ETF	9/30/2017	0.06180100	0.00392100	0.06572200