

**IRC 1446(f)-Partnership withholding on Sales and Non-Income Distributions**

The following information is in regard to nonresident aliens (NRA) and foreign corporations not otherwise engaged in a US trade or business, being subject to US tax on gains on sales of interests in partnerships engaged in a US trade or business. Section 864(c)(8) treats gain on the sale of interests in those partnerships as effectively connected with the conduct of a US trade or business (ECI), and subject to tax in the hands of the non-US partners, to the extent the gain was allocable to the partnership's US business assets. Section 1446(f) provides rules for withholding, reporting, and paying tax upon the sale, exchange, or other disposition of certain interests in partnerships.

According to U.S. legislation under Internal Revenue Code (IRC) Section 1446(f), gross proceeds from sales of and certain distributions from Publicly Traded Partnerships ("PTP") will be subject to 10% withholding effective on January 1, 2023.

Exemptions from withholding may apply if a PTP publishes a "Qualified Notice" to indicate that the PTP has met the requirements of IRC Sec. 1446(f)-4(b)(3) to be exempt from withholding.

Withholding will be reported on the year-end Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

Additional information about IRC Sec. 1446(f) is available on the IRS website:  
<http://www.irs.gov/individuals/international-taxpayers/partnership-withholding>

**\* This list is for reference only and is not an exhaustive list of all PTP securities that are in scope for Section 1446(f). It may be subjected to changes from time to time without prior notice. Phillip Securities assume no responsibility for the timeliness, accuracy and completeness of this list**

Last Updated: 20 Feb 2024

| Ticker    | ISIN         | NAME   | Exemption Applies? | 1446(f) Taxable Security |
|-----------|--------------|--|--------------------|--------------------------|
| AB        | US01881G1067 | ALLIANCEBERNSTEIN HLDG LP UNIT   | NO                 | Taxable                  |
| ACLLY     | US00449R1095 | ACCELLERON INDS LTD UNSPONSORED ADS MASTER LIMITED PARTNERSHIP               | NO                 | Taxable                  |
| AEGBF     | SE0014401121 | AEGIRBIO AB SHARE AK MASTER LIMITED PARTNERSHIP                              | YES                | Not Taxable              |
| AGO       | US8694352068 | Sutton Capital Trust UNIT I  | NO                 | Taxable                  |
| AGO       | US86943V2097 | Sutton Capital Trust UNIT II   | NO                 | Taxable                  |
| AGO       | US86943W2070 | Sutton Capital Trust UNIT III  | NO                 | Taxable                  |
| AGO       | US86943X2053 | Sutton Capital Trust UNIT IV   | NO                 | Taxable                  |
| AGQ       | US74347W3530 | PROSHARES TR II ULTRA SILVER NEW   | YES                | Not Taxable              |
| AHOTF     | CA0266951064 | AMERICAN HOTEL INCOME PROPER   | YES                | Not Taxable              |
| AKPPS     | US04071D1072 | ARK7 PROPERTIES PLUS LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP         | YES                | Not Taxable              |
| AKPXS     | US04071D2062 | ARK7 PROPERTIES PLUS LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP         | YES                | Not Taxable              |
| AKPZS     | US04071D3052 | ARK7 PROPERTIES PLUS LLC MEMBERSHIP ZIE3T MASTER LIMITED PARTNERSHIP         | YES                | Not Taxable              |
| APLVF     | GB00B15Y0C52 | AP ALTERNATIVE ASSETS LP   | NO                 | Taxable                  |
| ARLP      | US01877R1086 | ALLIANCE RESOURCE PARTNERS LP  | NO                 | Taxable                  |
| ATAX      | US02364V2060 | AMERICA FIRST MULTIFAMILY IN   | NO                 | Taxable                  |
| AUGMF     | AU0000276453 | HASTINGS TECHNOLOGY METALS LTD SHS MASTER LIMITED PARTNERSHIP                | NO                 | Taxable                  |
| AZLCZ     | US0548071028 | AZTEC LAND & CATTLE LTD  | YES                | Not Taxable              |
| BBPPQ     | US1067761155 | BREITBURN ENERGY PARTNER 8.25% A PFD   | NO                 | Taxable                  |
| BBU       | BMG162341090 | BROOKFIELD BUSINESS PARTNERS LP  | YES                | Not Taxable              |
| BDRY      | US26923H2004 | BREAKWAVE DRY BULK SHIPPING ETF  | YES                | Not Taxable              |
| BEP       | BMG162581083 | BROOKFIELD RENEWABLE PARTNERS  | YES                | Not Taxable              |
| BEP A PFD | BMG162582313 | BEPUCN 5 1/4 PERP  | YES                | Not Taxable              |
| BEP_PA    | USG162522670 | BROOKFIELD RENEWABLE PARTNERS LP 5.25%                                       | YES                | Not Taxable              |
| BIP       | BMG162521014 | BROOKFIELD INFRASTRUCTURE PA   | YES                | Not Taxable              |
| BIP A PFD | BMG162521279 | BIP 4 1/2 PERP   | NO                 | Taxable                  |
| BIP B PFD | BMG162521436 | BIP 5 1/2 PERP   | NO                 | Taxable                  |
| BIP-B     | BMG162522756 | BROOKFIELD INFRASTRUCTUR   | YES                | Not Taxable              |
| BIPH      | US11276B1098 | BROOKFIELD INFRA FIN ULC 5% PFD  | NO                 | Taxable                  |
| BITW      | US0917491013 | BITWISE 10 CRYPTO INDEX FUND   | NO                 | Taxable                  |
| BKEPP     | US09625U2087 | BLUEKNIGHT ENERGY PARTNERS L P L C SERIES A PREFERRED UNITS                  | NO                 | Taxable                  |
| BNO       | US91167Q1004 | UNITED STATES BRENT OIL FUND LP  | YES                | Not Taxable              |
| BOIL      | US74347Y7638 | PROSHARES TR II ULTA BLOOMBERG NAT   | YES                | Not Taxable              |
| BPYPM     | BMG1624R1079 | BROOKFIELD PROP PFD LP   | NO                 | Taxable                  |
| BPYPN     | BMG162491648 | BROOKFIELD PROPERTY PART 5.75% A PFD   | NO                 | Taxable                  |
| BPYPO     | BMG162491564 | BROOKFIELD PROPERTY PART 6.375% A2 PFD                                       | NO                 | Taxable                  |
| BPYPP     | BMG162491499 | BROOKFIELD PROPERTY PART   | NO                 | Taxable                  |
| BSM       | US09225M1018 | BLACK STONE MINERALS LP COM UNIT   | NO                 | Taxable                  |
| BVERS     | US0747991075 | BEAVER COAL LTD  | NO                 | Taxable                  |
| BWET      | US26923H3093 | ETF MANAGERS GRP COMMDTY TR I BREAKWAVE TANKER COMMON STOCK                  | YES                | Not Taxable              |
| CANE      | US88166A4094 | TEUCRIUM SUGAR FUND  | YES                | Not Taxable              |
| CAPL      | US22758A1051 | CROSSAMERICA PARTNERS LP COMMON UNITS REPSNTNG LIMITED PARTNER INTERESTS     | NO                 | Taxable                  |
| CCLP      | US12637A1034 | CSI COMPRESSCO LP COM UNIT   | NO                 | Taxable                  |
| CEQP      | US2263442087 | CRESTWOOD EQUITY PARTNERS LP UNIT  | NO                 | Taxable                  |
| CEQP-     | US2263443077 | CRESTWOOD EQUITY PARTNERS LP PREFERRED UNITS REPRESENTING LTD PARTNER INTERE | NO                 | Taxable                  |

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|---------|--------------|--|-----|-------------|
| CHKR    | US1651851099 | CHESAPEAKE GRANITE WASH TRUST  | NO  | Taxable     |
| CHNTX   | US1666681036 | CHESTNUT STREET EXCHANGE   | NO  | Taxable     |
| CITRV   | US172850BC29 | CIT RV Trust 1999-A 7.210% UNIT  | NO  | Taxable     |
| CLMT    | US1314761032 | CALUMET SPECIALTY PRODS PARTNERS L P COMMON UNITS REPSTG LTD PARTNER INT         | NO  | Taxable     |
| CODI    | US20451Q1040 | COMPASS DIVERSIFIED HOLDINGS   | NO  | Taxable     |
| CODI/PA | US20451Q2030 | COMPASS DIVERSIF HOLDING 7.25% A PFD   | NO  | Taxable     |
| CODI/PB | US20451Q3020 | COMPASS DIVERSIF HOLDING 7.875% B PFD  | NO  | Taxable     |
| CODI/PC | US20451Q4010 | COMPASS DIVERSIF HOLDING 7.875% C PFD  | NO  | Taxable     |
| CORN    | US88166A1025 | TEUCRIUM CORN FUND   | YES | Not Taxable |
| CPER    | US9117181043 | UNITED STATES COPPER INDEX FD ETF  | YES | Not Taxable |
| CPLP    | MHY110822068 | CAPITAL PRODUCT PARTNERS LP  | NO  | Taxable     |
| CQP     | US16411Q1013 | CHENIERE ENERGY PARTNERS LP  | NO  | Taxable     |
| CRT     | US22757R1095 | Cross Timbers ROYALTY TRUST UNIT   | NO  | Taxable     |
| CVSUF   | GG00B1WR8K11 | CONVERSUS CAPITAL  | NO  | Taxable     |
| CWPS    | US2128491030 | CONWEST PARTNERSHIP LP-UNITS   | NO  | Taxable     |
| CWSRF   | CA16141A1030 | CHARTWELL RETIREMENT RESIDENCES  | NO  | Taxable     |
| DBA     | US46140H1068 | INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB AGRICULTURE FUND              | YES | Not Taxable |
| DBB     | US46140H7008 | INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB BASE METALS FUND              | YES | Not Taxable |
| DBC     | US46138B1035 | INVESCO DB COMMODITY INDEX TRACKING FD UNIT                                      | YES | Not Taxable |
| DBE     | US46140H3049 | INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB ENERGY FUND                   | YES | Not Taxable |
| DBO     | US46140H4039 | INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB OIL FUND                      | YES | Not Taxable |
| DBP     | US46140H5028 | INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB PRECIOUS METALS FUND          | YES | Not Taxable |
| DBS     | US46140H2058 | INVESCO DB MULTI-SECTOR COMMODITY TRUST INVESCO DB SILVER FUND                   | YES | Not Taxable |
| DBV     | US46139B1026 | INVESCO DB G10 CURRENCY HARVEST FUND INVESCO DB G10 CURRENCY HARVEST FUND        | YES | Not Taxable |
| DCP     | US23311PAA84 | DCP Midstream PREFERRED UNIT   | NO  | Taxable     |
| DCP     | US23311P1003 | DCP MIDSTREAM, LP  | NO  | Taxable     |
| DCP-B   | US23311P2092 | DCP MIDSTREAM LP 7.875% RED PERP CUM PFD UNIT SER B FIXED/FLTG SHS               | NO  | Taxable     |
| DCP-C   | US23311P3082 | DCP MIDSTREAM LP 7.95% SERS C FXD TO FLTNG RATE CUM REDMBLE PRPTUAL PREF UNITS   | NO  | Taxable     |
| DEFI    | US88634V1008 | HASHDEX BITCOIN FUTURES ETF  | YES | Not Taxable |
| DGL     | US46140H6018 | INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB GOLD FUND                     | YES | Not Taxable |
| DIVVZ   | US25501P2048 | DIVALL INSURED INC PPTYS 02  | NO  | Taxable     |
| DKL     | US24664T1034 | DELEK LOGISTICS PARTNERS LP  | NO  | Taxable     |
| DLNG    | MHY2188B1083 | DYNAGAS LNG PARTNERS LP  | NO  | Taxable     |
| DMLP    | US25820R1059 | DORCHESTER MINERALS LP COM UNITS   | NO  | Taxable     |
| DTRUY   | US23384L1017 | DAIMLER TRUCK HLDG AG SPONSORED ADS MASTER LIMITED PARTNERSHIP                   | NO  | Taxable     |
| ECTM    | US26827L1098 | ECA MARCELLUS TRUST I  | NO  | Taxable     |
| EFSH    | US28252B8798 | 1847 HOLDINGS LLC  | YES | Not Taxable |
| EFSH    | US28252B8871 | 1847 HLDGS LLC COMMON SHARES MASTER LIMITED PARTNERSHIP                          | YES | Not Taxable |
| ENFR    | US00162Q6769 | Alerian Energy Infrastructure ETF  | NO  | Taxable     |
| ENGY    | US1534231089 | CENTRAL ENERGY PARTNERS LP   | NO  | Taxable     |
| ENLC    | US29336T1007 | ENLINK MIDSTREAM LLC COM UNIT REP LTD MASTER LIMITED PARTNERSHIP                 | NO  | Taxable     |
| ENLK    | US29336UAH05 | EnLink Midstre PREFEERED UNIT  | NO  | Taxable     |
| EPD     | US2937921078 | ENTERPRISE PRODS PARTNERS LP COM   | NO  | Taxable     |
| ESBA    | US2921021000 | EMPIRE STATE REALTY OP L P SER ES OPERATING PARTNERSHIP UNITS REP LTD PARTNERSHI | NO  | Taxable     |
| ET      | US29273V1008 | ENERGY TRANSFER, L.P.  | NO  | Taxable     |
| ET-C    | US29273V4077 | ENERGY TRANSFER LP 7.375% SRS C FXD TO FLTNG RATE CMLTV RDMBL PERPETUAL PREF UNT | NO  | Taxable     |
| ET-D    | US29273V5066 | ENERGY TRANSFER LP 7.625% SRS D FXD TO FLTNG RT CMLTV RDMBL PERPETUAL PREF UNT   | NO  | Taxable     |
| ET-E    | US29273V6056 | ENERGY TRANSFER LP 7.600% SRS E FXD TO FLTNG RT CMLTV RDMBL PERPETUAL PREF UNT   | NO  | Taxable     |
| ET-I    | US29273V7047 | ENERGY TRANSFER L P SERIES I FIXED R   | NO  | Taxable     |
| ETpC    | US29278N3017 | ENERGY TRANSFER 7.375% PFDP & 7.625% PFDP  | NO  | Taxable     |
| ETpE    | US29278N5095 | Energy Transfe PREFERRED UNIT  | NO  | Taxable     |
| EUO     | US74347W8828 | PROSHARES ULTRASHORT EURO  | YES | Not Taxable |
| FGPR    | US3152932097 | FERRELLGAS PARTNERS-LP   | NO  | Taxable     |
| FGPRB   | US3152933087 | FERRELLGAS PARTNERS LP-B   | NO  | Taxable     |
| FISK    | US2921023089 | EMPIRE STATE REALTY OP L P SER 250 OPERATING PARTNERSHIP UNITS REP LTD PARTNERSH | NO  | Taxable     |
| FPH     | US33833Q1067 | FIVE POINT HOLDINGS LLC COM CL A MASTER LIMITED PARTNERSHIP                      | NO  | Taxable     |
| FTAI-A  | US34960P2002 | FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVESTORS LLC 8.25% FXDFTLTNG RT SRS  | NO  | Taxable     |
| FTAI-B  | US34960P3091 | FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVESTORS LLC 8.00% FXD TO FLTNG SRS  | NO  | Taxable     |
| FTAI-C  | US34960P4081 | FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVS LLC CUM 8.25% FXD RT SRS C CMLTV | NO  | Taxable     |
| FTAIN   | KYG3730V1398 | FORTRESS TRANSN & INFRAS INVS LLC 8.25% FIXD RATE SER C CUM PRE RED PFD          | NO  | Taxable     |
| FTAIO   | KYG3730V1216 | FORTRESS TRANSN & INFRAS INVS LLC 8% CUM PERP RED PREF SHS SER B USD25.00        | NO  | Taxable     |
| FTAIP   | KYG3730V1133 | FORTRESS TRANSN & INFRAS INVS LLC 8.25% FIX TO FLTNG CUM RED PRF SHS SR A        | NO  | Taxable     |
| FUN     | US1501851067 | CEDAR FAIR L.P. DEPOSITARY UNIT  | NO  | Taxable     |
| GBLI    | US37959R1032 | GLOBAL INDEMNITY GROUP LLC CLASS A COMMON STOCK                                  | NO  | Taxable     |
| GDVTZ   | US38349K1051 | GOULD INVESTORS LP   | NO  | Taxable     |
| GEL     | US3719271047 | GENESIS ENERGY LP UNITS LTD PARTNERSHIP INT                                      | NO  | Taxable     |
| GLL     | US74347W3951 | PROSHARES TRUST  | YES | Not Taxable |
| GLP     | US37946R1095 | GLOBAL PARTNERS LP COM UNIT REPSTG   | NO  | Taxable     |
| GLP-A   | US37946R2085 | GLOBAL PARTNERS LP 9.75% SRS A FXD TO FLTNG RT CMLTV RDMBL PRPTL PRFRD UNITS     | NO  | Taxable     |
| GLP-B   | US37946R3075 | GLOBAL PARTNERS LP 9.50% SRS B FXD RT CMLTV RDMBL PERPETUAL PREFERRED UNITS      | NO  | Taxable     |

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|--------|--------------|--|-----|-------------|
| GPEOU  | US39116T1051 | GREAT PLAINS ETHANOL LLC-A   | NO  | Taxable     |
| GRP.UN | CA3874371147 | GRANITE REAL ESTATE INVESTME   | NO  | Taxable     |
| GRSDOF | US39808B2060 | GREYSTONE SDOF PFD EQUITY LLC  | NO  | Taxable     |
| GSG    | US46428R1077 | ISHARES S&P GSCI COMMODITY-INDEXED   | YES | Not Taxable |
| GWYGU  | US36761Q1058 | GATEWAY GARAGE PARTNERS LLC  | NO  | Taxable     |
| GYRO   | US4038291047 | GYRODYNE LLC   | NO  | Taxable     |
| HEP    | US4357631070 | HOLLY ENERGY PARTNERS LP COM UNIT  | NO  | Taxable     |
| HESM   | US4281031058 | HESS MIDSTREAM LP - CLASS A  | NO  | Taxable     |
| HOEVF  | DK0061675279 | HOVE A S ALMINDELIG AKTIE MASTER LIMITED PARTNERSHIP                             | NO  | Taxable     |
| HSMRF  | AU000000HAS0 | HASTINGS TECHNOLOGY METALS LTD SHS MASTER LIMITED PARTNERSHIP                    | YES | Not Taxable |
| IDIV   | US59140L1008 | METAURUS EQUITY COMPONENT TRUST U S CUMULATIVE DIV FUND SERIES 2027 SHARES       | NO  | Taxable     |
| IEP    | US4511001012 | ICAHN ENTERPRISES, L.P.  | NO  | Taxable     |
| IPILF  | KYG4723A1085 | IMPRO PRECISION INDUSTRIES LIM SHS MASTER LIMITED PARTNERSHIP                    | NO  | Taxable     |
| KNOP   | MHY481251012 | KNOT OFFSHORE PARTNERS LP COM UNITS MASTER LIMITED PARTNERSHIP                   | YES | Not Taxable |
| KOLD   | US74347Y8131 | PROSHARES ULTRASHORT BLOOMBERG NATURAL GAS                                       | YES | Not Taxable |
| KRP    | US49435R1023 | KIMBELL RTY PARTNERS LP UNIT MASTER LIMITED PARTNERSHIP                          | NO  | Taxable     |
| LADLS  | US5147097324 | LANDA APP 2 LLC MEMBERSHIP INTS MASTER LIMITED PARTNERSHIP                       | YES | Not Taxable |
| LALFS  | US5147096417 | LANDA APP 2 LLC MEMBERSHIP INTS MASTER LIMITED PARTNERSHIP                       | YES | Not Taxable |
| LASBS  | US5147091046 | LANDA APP 2 LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP                      | YES | Not Taxable |
| LAZ    | BMG540501027 | LAZARD LTD CL A  | YES | Not Taxable |
| LBVDS  | US5147015805 | LANDA APP LLC 168 BROOKVIEW MASTER LIMITED PARTNERSHIP                           | YES | Not Taxable |
| LGGRS  | US5147022736 | LANDA APP LLC 7107 GEIGER STRT MASTER LIMITED PARTNERSHIP                        | YES | Not Taxable |
| LHYFF  | FR0014009YQ1 | LHYFE SA SHS MASTER LIMITED PARTNERSHIP  | NO  | Taxable     |
| LMRKN  | US51508J4058 | LANDMARK INFRASTRUCTURE PARTNERS LP 7% SRS C FLTG FXD PERPETUAL CONV PREFERRED S | NO  | Taxable     |
| LMRKO  | US51508J3068 | LANDMARK INFRASTRUCTURE PARTNERS LP PERPETUAL PREFERRED UNITS SERIES B 7.90%     | NO  | Taxable     |
| LMRKP  | US51508J2078 | LANDMARK INFRASTRUCTURE PARTNERS LP 8% RED PERP PFD UNIT SER A                   | NO  | Taxable     |
| LNKE   | US5357631069 | LINK ENERGY LLC  | NO  | Taxable     |
| LSVCS  | US5147092036 | LANDA APP 2 LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP                      | YES | Not Taxable |
| LSVYS  | US5147094016 | LANDA APP 2 LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP                      | YES | Not Taxable |
| LTMDS  | US5147001110 | LANDA APP LLC 843 TRAMORE DRV MASTER LIMITED PARTNERSHIP                         | YES | Not Taxable |
| LTSDS  | US5147096581 | LANDA APP 2 LLC MEMBERSHIP INTS MASTER LIMITED PARTNERSHIP                       | YES | Not Taxable |
| LVWJS  | US5147013826 | LANDA APP LLC 773 VILLA WAY MASTER LIMITED PARTNERSHIP                           | YES | Not Taxable |
| MLPA   | US37954Y3430 | Global X MLP ETF   | NO  | Taxable     |
| MLPX   | US37954Y2937 | GLOBAL X MLP & ENERGY INFRAS ETF   | NO  | Taxable     |
| MMLP   | US5733311055 | MARTIN MIDSTREAM PARTNERS L P  | NO  | Taxable     |
| MMP    | US5590801065 | MAGELLAN MIDSTREAM PARTNERS LP COM   | NO  | Taxable     |
| MNR    | US55445L1008 | MACH NATURAL RESOURCES LP  | NO  | Taxable     |
| MPLX   | US55336V1008 | MPLX LP  | NO  | Taxable     |
| MPLX   | US55336VAU44 | MPLX LP PREFERRED B UNIT   | NO  | Taxable     |
| MPLXP  | US55336V3087 | MPLX LP 6.5% A PFD   | NO  | Taxable     |
| MSVYS  | US88556W3007 | 370 MKTS LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP                         | YES | Not Taxable |
| MYRA   | US6289871096 | MYRA PARK INVESTORS LP   | NO  | Taxable     |
| NEN    | US6442061049 | NEW ENGLAND REALTY ASSOCIATES LP-DEPOSITARY RCPT                                 | NO  | Taxable     |
| NEP    | US65341B1061 | Nextera Energy Partners LP   | NO  | Taxable     |
| NFE    | US6443931000 | NEW FORTRESS ENERGY LLC CL A SHS RP LLC MASTER LIMITED PARTNERSHIP               | NO  | Taxable     |
| NGL    | US62913M1071 | NGL ENERGY PARTNERS LP   | NO  | Taxable     |
| NGL-B  | US62913M2061 | NGL ENERGY PARTNERS LP 9.00% CL B FXD TO FLTNG CMLTV RDMBL PRPTL PFRD UNITS      | NO  | Taxable     |
| NGL-C  | US62913M3051 | NGL ENERGY PARTNERS LP 9.625% CL C FXD TO FLTNG CMLTV RDMBL PRPTL PFRD UNITS     | NO  | Taxable     |
| NGLSpA | US87611X2045 | Targa Res PERPETUAL PFD UNIT   | NO  | Taxable     |
| NMM    | MHY622674098 | NAVIOS MARITIME PARTNERS L P COM UNIT LPI MASTER LIMITED PARTNERSHIP             | YES | Not Taxable |
| NNUTU  | US41988L2025 | HAWAIIAN MACADAMIA NUT ORCHA   | NO  | Taxable     |
| NRP    | US63900P6088 | NATURAL RESOURCE PARTNERS LP COM   | NO  | Taxable     |
| NS     | US67058H1023 | NUSTAR ENERGY LP   | NO  | Taxable     |
| NS-A   | US67058H2013 | NUSTAR ENERGY LP 8.50% SERIES A FIXED TO FLOATING RATE CUM RED PFD UNIT          | NO  | Taxable     |
| NS-B   | US67058H3003 | NUSTAR ENERGY LP 7.625% SRS B FXD TO FLTNG RATE CUM RDMBL PRPTL PRFRD UNITS      | NO  | Taxable     |
| NS-C   | US67058H4092 | NUSTAR ENERGY LP 9.00% SRS C FXD TO FLTNG RATE CUM RDMBL PRPTL PRFRD UNITS       | NO  | Taxable     |
| NSLPQ  | US64881E1091 | NEW SOURCE ENERGY PARTNERS L   | NO  | Taxable     |
| NUSPQ  | US64881E3071 | NEW SOURCE ENERGY PARTNERS L P 11.00% SER A CMLTV CNVRTBL PFD UNITS              | NO  | Taxable     |
| NYXH   | BE0974358906 | NYXOAH S A SHS MASTER LIMITED PARTNERSHIP  | NO  | Taxable     |
| OAK-A  | US6740013007 | OAKTREE CAPITAL GROUP LLC 6.625% SERIES A PREFERRED UNITS                        | NO  | Taxable     |
| OAK-B  | US6740014096 | OAKTREE CAPITAL GROUP LLC 6.550 % SERIES B PREFERRED UNITS                       | NO  | Taxable     |
| OGCP   | US2921022099 | EMPIRE STATE REALTY OP L P SER 60 OPERATING PARTNERSHIP UNITS REP LTD PARTNERSHI | NO  | Taxable     |
| OZ     | US0806941029 | BELPOINTE PREP LLC   | NO  | Taxable     |
| PAA    | US7265031051 | PLAINS ALL AMERN PIPELINE LP   | NO  | Taxable     |
| PAGP   | US72651A2078 | Plains GP Holdings LP  | NO  | Taxable     |
| PARGD  | US10973Y3053 | BLACKWELL 3D CONSTRUCTION CORP COM MASTER LIMITED PARTNERSHIP                    | NO  | Taxable     |
| PBT    | US7142361069 | Permian Basin Trust UNIT   | NO  | Taxable     |
| PRCGEN | US19237JAA16 | COFINA CI 2 Tr AMBAC Class 2047 UNIT   | NO  | Taxable     |
| PRCGEN | US19237JAB98 | COFINA CI 2 Tr AMBAC Class 2054 UNIT   | NO  | Taxable     |
| PSNCS  | US74458D1037 | PUBLIC SNEAKER COLLECTION LLC COM MASTER LIMITED PARTNERSHIP                     | YES | Not Taxable |

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|--------|--------------|---|-----|-------------|
| PVVL   | CA70214T1194 | PARTNERS VALUE INVTS NON VTG EQU UNT                                      | NO  | Taxable     |
| RAGRF  | NO0010907389 | RANA GRUBER ASA SHS MASTER LIMITED PARTNERSHIP                            | YES | Not Taxable |
| RCAWS  | US74984L6948 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RCBFS  | US74984L6864 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RCBOS  | US74984L6112 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RCEVS  | US74984L6781 | RSE COLLECTION LLC MEMB INT SR ELVI MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RCJTS  | US74984L6526 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RCPOS  | US74984L6294 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RCRAS  | US74984L6377 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP #RABBIT    | NO  | Taxable     |
| RFNTS  | US74985G1408 | RSE ARCHIVE LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP               | NO  | Taxable     |
| RGBYS  | US74984L6609 | RSE COLLECTION LLC MMEB INT SR GBOY MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RHARS  | US74984L6450 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP #54AARON   | NO  | Taxable     |
| RNFCS  | US74984L7102 | RSE COLLECTION LLC MEMB INT SR 94CS MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RSGRS  | US74984L5957 | RSE COLLECTION LLC MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RSRUS  | US74984L8431 | RSE COLLECTION LLC MEMB INT SR 32RU MASTER LIMITED PARTNERSHIP            | NO  | Taxable     |
| RSTRF  | CA76090H1038 | RESTAURANT BRANDS-EXCH UNITS  | NO  | Taxable     |
| RTWFF  | GG00BKTRRM22 | RTW VENTURE FUND LTD  | NO  | Taxable     |
| SBR    | US7856881021 | Sabine Royalty Trust UNIT   | NO  | Taxable     |
| SCO    | US74347Y7976 | PROSHARES TR II ULTRASHORT  | YES | Not Taxable |
| SDDTU  | US80007T1016 | SANDRIDGE MISSISSIPPIAN TRUS  | NO  | Taxable     |
| SEQP   | US80285Y1038 | SANTANA EQUESTRIAN PRIVATE FIN COM MASTER LIMITED PARTNERSHIP             | NO  | Taxable     |
| SGU    | US85512C1053 | STAR GROUP L P UNIT LTD PARTNR MASTER LIMITED PARTNERSHIP                 | NO  | Taxable     |
| SIRE   | US1724641097 | SISECAM RESOURCES LP  | NO  | Taxable     |
| SMLP   | US8661424098 | SUMMIT MIDSTREAM PARTNERS LP UNIT   | NO  | Taxable     |
| SOYB   | US88166A6073 | TEUCRIUM SOYBEAN FUND   | YES | Not Taxable |
| SPH    | US8644821048 | SUBURBAN PROPANE PARTNERS LP  | NO  | Taxable     |
| SPKX   | US21258A2015 | CONVXTY SHS 1X SPIKES FUTUR   | NO  | Taxable     |
| SPKY   | US21258A1025 | CONVXTY SHS DAILY 1.5X SP FU  | NO  | Taxable     |
| SPLP   | US85814R1077 | STEEL PARTNERS HOLDINGS LP  | NO  | Taxable     |
| SPLP-A | US85814R2067 | STEEL PARTNERS HLDS LP  | YES | Not Taxable |
| STGBS  | US85573C7213 | STARTENGINE COLLECTIBLES FD I MEMBERSHIP INT S MASTER LIMITED PARTNERSHIP | NO  | Taxable     |
| SUN    | US86765K1097 | SUNOCO LP COM UNIT REPSTG LTD   | NO  | Taxable     |
| SVIX   | US92891H1014 | -1X SHORT VIX FUTURES ETF   | YES | Not Taxable |
| SVXY   | US74347W1302 | PROSHARES TR II SHORT VIX SHORT   | YES | Not Taxable |
| TAGS   | US88166A7063 | TEUCRIUM AGRICULTURAL FUND  | YES | Not Taxable |
| TBSLF  | DE000A2PXQD4 | TUBESOLAR AG AKTIEN O N MASTER LIMITED PARTNERSHIP                        | NO  | Taxable     |
| TESLU  | US90205J1025 | 286 LENOX PARTNERS LLC  | NO  | Taxable     |
| THNPY  | US87854Y1091 | TECHNIP ENERGIES N V SPONSORED ADR MASTER LIMITED PARTNERSHIP             | NO  | Taxable     |
| TMPLS  | US8800141058 | TEMPLE I LLC  | NO  | Taxable     |
| TRUBF  | SE0016787071 | TRUECALLER AB SHS MASTER LIMITED PARTNERSHIP                              | NO  | Taxable     |
| TXO    | US87313P1030 | TXO ENERGY PARTNERS LP COM UNIT MASTER LIMITED PARTNERSHIP                | NO  | Taxable     |
| UAN    | US1266332055 | CVR PARTNERS LP COM UNIT NEW  | NO  | Taxable     |
| UCO    | US74347Y8883 | PROSHARES TRUST II ULTA BLOMBERG CRUD OIL                                 | YES | Not Taxable |
| UDN    | US46141D1046 | INVESCO DB US DOLLAR INDEX TRUST INVESCO DB US DOLLAR INDEX BEARISH FUND  | YES | Not Taxable |
| UGA    | US91201T1025 | UNITED STATES GASOLINE FUND LP ETF  | YES | Not Taxable |
| UGL    | US74347W6012 | PORSHARES ULTRA GOLD  | YES | Not Taxable |
| ULE    | US74347W8745 | PROSHARES ULTRA EURO  | YES | Not Taxable |
| UNG    | US9123184098 | UNITED STS NAT GAS FD LP UNIT PAR   | YES | Not Taxable |
| UNL    | US91288X1090 | UNITED STATES 12 MONTH NATUR  | YES | Not Taxable |
| USAC   | US90290N1090 | USA COMPRESSION PARTNERS LP   | NO  | Taxable     |
| USCI   | US9117171069 | UNITED STATES COMMODITY INDE  | YES | Not Taxable |
| USDP   | US9033181036 | USD PARTNERS LP COM UNIT REPSTG   | NO  | Taxable     |
| USL    | US91288V1035 | UNITED STATES 12 MONTH OIL FUND   | YES | Not Taxable |
| USO    | US91232N2071 | UNITED STS OIL FD LP UNITS NEW  | YES | Not Taxable |
| UUP    | US46141D2036 | INVESCO DB US DOLLAR INDEX TRUST INVESCO DB US DOLLAR INDEX BULLISH FUND  | YES | Not Taxable |
| UVIX   | US92891H5072 | 2X LONG VIX FUTURES ETF   | YES | Not Taxable |
| UVXY   | US74347Y7711 | PROSHARES TR II ULTRA VIX SHORT   | YES | Not Taxable |
| VIXM   | US74347W3381 | PROSHARES TR II VIX MID-TERM  | YES | Not Taxable |
| VIXY   | US74347Y7893 | PROSHARES TR II VIX SHORT TERM  | YES | Not Taxable |
| VNOM   | US9279591062 | VIPER ENERGY PARTNERS LP COM UNT RP INT MASTER LIMITED PARTNERSHIP        | YES | Not Taxable |
| VPRB   | US91831H1068 | VPR BRANDS LP   | NO  | Taxable     |
| VTDRF  | KYG9325C1050 | VANTAGE DRILLING INTERNATION  | NO  | Taxable     |
| WAVE   | US27900N1037 | ECO WAVE POWER GLOBAL AB SPONSORED ADS MASTER LIMITED PARTNERSHIP         | NO  | Taxable     |
| WEAT   | US88166A5083 | TEUCRIUM WHEAT FUND   | YES | Not Taxable |
| WEIX   | US26800L1008 | DYNAMIC SHORT SHORT   | YES | Not Taxable |
| WES    | US9586691035 | WESTERN MIDSTREAM PARTNERS LP COM   | NO  | Taxable     |
| WLKP   | US9604171036 | WESTLAKE CHEM PARTNERS LP COM UNIT  | NO  | Taxable     |
| XXFPL  | US30242M1062 | FFP PARTNERS -LP-CL A   | NO  | Taxable     |
| YCL    | US74347W2706 | PROSHARES TR II ULTRA YEN NEW   | YES | Not Taxable |
| YCS    | US74347W5691 | PROSHARES TRUST II  | YES | Not Taxable |

|     |              |                                    |     |             |
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| ZSL | US74347Y8479 | PROSHARES TR II ULTRA SHORT SILVER | YES | Not Taxable |
|-----|--------------|------------------------------------|-----|-------------|