

*The following is NOT an exhaustive list of every publicly traded security that is in scope for section 1446(f). There are market circumstances such as entity conversions and other corporate actions that can change an entity's tax classification.

Description	CUSIP	Ticker	1446 withholding Effectively Connected Income ("ECI") %
ALLIANCE BERNSTEIN HOLDING LP	01881G106	AB	
AMERICAN HOTEL INCOME PROPERTI	026695106	AHOTF	
ALLIANCE RESOURCE PARTNERS L.P	01877R108	ARLP	
AZTEC LAND AND CATTLE CO, LTD	054807102	AZLCZ	
BLACK STONE MINERALS LP	09225M101	BSM	
BEAVER COAL LTD	074799107	BVERS	
CROSSAMERICA PARTNERS LP	22758A105	CAPL	
CSI COMPRESSCO LP	12637A103	CCLP	
CRESTWOOD EQUITY PARTNERS LP	226344208	CEQP	
CRESTWOOD EQUITY PARTNERS LP	226344307	CEQPPR	
CHESAPEAKE GRANITE WASH TRUST	165185109	CHKR	
CALUMET SPECIALTY PRODS PARTNE	131476103	CLMT	
CHENIERE ENERGY PARTNERS LP	16411Q101	CQP	
CONWEST PARTNERSHIP UNIT	212849103	CWPS	
DCP MIDSTREAM PARTNERS LP	23311P100	DCP	
DCP MIDSTREAM LP SERIES B PFD	23311P209	DCPPRB	
DCP MIDSTREAM LP SERIES C PFD	23311P308	DCPPRC	
DELEK LOGISTICS PARTNERS LP	24664T103	DKL	
DORCHESTER MINERALS	25820R105	DMLP	
ECA MARCELLUS TRUST I	26827L109	ECTM	
1847 HOLDINGS LLC	28252B804	EFSH	
ENTERPRISE PROD PARTNERS LP	293792107	EPD	
EMPIRE STATE REALTY LP SERIES	292102100	ESBA	
ENERGY TRANSFER EQUITY LP	29273V100	ET	
ENERGY TRANSFER OPERATING SERI	29273V407	ETPRC	
ENERGY TRANSFER OPERATING SERI	29273V506	ETPRD	
ENERGY TRANSFER OPERATING SERI	29273V605	ETPRE	
FERRELLGAS PARTNERS, LP	315293209	FGPR	
FERRELLGAS CLASS B	315293308	FGPRB	
EMPIRE STATE REALTY LP SERIES	292102308	FISK	
CEDAR FAIR L P	150185106	FUN	
GOULD INVS LP	38349K105	GDVTZ	
GENESIS ENERGY LP	371927104	GEL	
GREYSTONE HOUSING IMPACT	02364V206	GHI	
GLOBAL PARTNERS LP	37946R109	GLP	
GLOBAL PARTNERS LP SERIES A PF	37946R208	GLPPRA	
GLOBAL PARTNERS LP	37946R307	GLPPRB	
GREEN PLAINS PARTNERS LP	393221106	GPP	
GATEWAY GARAGE PARTNERS, LLC	36761Q105	GWYGU	

GYRODYNE LLC	403829104	GYRO	
HOLLY ENERGY PARTNERS L.P.	435763107	HEP	
ICAHN ENTERPRISES LP	451100101	IEP	
MARTIN MIDSTREAM PARTNERS LP	573331105	MMLP	
MAGELLAN MIDSTREAM PARTNERS LP	559080106	MMP	
Mach Natural Resources LP	55445L100	MNR	
MPLX LP	55336V100	MPLX	
MPLX LP PFD CL A	55336V308	MPLXP	
NEW ENGLAND REALTY ASSN LP	644206104	NEN	
NGL ENERGY PARTNERS LP	62913M107	NGL	
NGL ENERGY PARTNERS LP	62913M206	NGLPRB	
NGL ENERGY PARTNERS LP	62913M305	NGLPRC	
HAWAIIAN MACADAMIA NUT ORCHARD	41988L202	NNUTU	
NATURAL RESOURCE PARTNERS L P	63900P608	NRP	
NUSTAR ENERGY LP	67058H102	NS	
NU STAR ENERGY LP SERIES A PRE	67058H201	NSPRA	
NU STAR ENERGY LP SERIES B PRE	67058H300	NSPRB	
NUSTAR ENERGY LP SERIES C PFD	67058H409	NSPRC	
EMPIRE STATE REALTY LP SERIES	292102209	OGCP	
BELPOINTE PREP LLC	080694102	OZ	
PLAINS ALL AMER PIPELINE LP	726503105	PAA	
RTW VENTURE FD LTD ORD SHS	G66054100	RTWFF	
SANDRIDGE MISSISSIPPIAN TR I	80007T101	SDTTU	
SISCAM	172464109	SIRE	
SUMMIT MIDSTREAM PARTNERS	866142409	SMLP	
EVOLVE TRANSITION INFRASTRU LP	30053M104	SNMP	
SUBURBAN PROPANE PARTNERS LP	864482104	SPH	
STEEL PARTNERS HOLDINGS LP	85814R107	SPLP	
STEEL PARTNERS HOLDINGS LP	85814R206	SPLPPRA	
SUNOCO LP	86765K109	SUN	
286 LENOX PARTNERS LLC	90205J102	TESLU	
TXO PARTNERS L P COMMON UNITs	87313P103	TXO	
CVR PARTNERS LP	126633205	UAN	
USA COMPRESSION PARTNERS LP	90290N109	USAC	
USD PARTNERS LP	903318103	USDP	
VANTAGE DRILLING INTL	G9325C105	VTDRF	
WESTERN MIDSTREAM PARTNERS LP	958669103	WES	
WESTLAKE CHEMICAL PARTNERS LP	960417103	WLKP	

*The following is NOT an exhaustive list of every publicly traded security that is in scope for section 1446(f). There are market circumstances such as entity conversions and other corporate actions that can change an entity's tax classification.

Description	CUSIP	Ticker	1446 withholding Effectively Connected Income ("ECI")
BITWISE ASSET MANAGEMENT CRYPT	91749101	BITW	Exempt
BREAKWAVE DRY BULK	26923H200	BDRY	Exempt
BROOKFIELD ENERGY PARTNERS LP	G16258108	BEP	Exempt
BROOKFIELD INFRASTRUCTURE PART	G16252275	BIPPRB	Exempt
BROOKFIELD INFRASTRUCTURE PART	G16252101	BIP	Exempt
BROOKFIELD INFRASTRUTURE PARTN	G16252267	BIPPRA	Exempt
BROOKFIELD PPTY PARTNERS LP 5.	G16249164	BPYPN	Exempt
BROOKFIELD PROPERTIES PFD L P	G1624R107	BPYPM	Exempt
BROOKFIELD RENEWABLE PARTNERS	G16258231	BEPPRA	Exempt
Chartwell - CWSRF	16141A103	CWSRF	Exempt
CONVEXITYSHARES TRUST 1X SPIKES	21258A201	SPKX	Exempt
CONVEXITYSHARES TRUST DAILY 1.5X SPIKES FUTURES ETF	21258A102	SPKY	Exempt
Granite Real Estate Investment Trust	387437114	GRP.UN	Exempt
INVESCO DB AGRICULTURE FUND	46140H106	DBA	Exempt
INVESCO DB BASE METALS FUND	46140H700	DBB	Exempt
INVESCO DB COMMODITY INDEX TRA	46138B103	DBC	Exempt
INVESCO DB ENERGY FUND	46140H304	DBE	Exempt
INVESCO DB G10 CURRENCY HARVES	46139B102	DBV	Exempt
INVESCO DB GOLD FUND	46140H601	DGL	Exempt
INVESCO DB OIL FUND	46140H403	DBO	Exempt
INVESCO DB PRECIOUS METALS FUN	46140H502	DBP	Exempt
INVESCO DB SILVER FUND	46140H205	DBS	Exempt
INVESCO DB US DOLLAR INDEX BEA	46141D104	UDN	Exempt
INVESCO DB US DOLLAR INDEX BUL	46141D203	UUP	Exempt
ISHARES GSCI COMMODITY INDEXED	46428R107	GSG	Exempt
LAZARD LTD	G54050102	LAZ	Exempt
PRO SHARES ULTRA GOLD	74347W601	UGL	Exempt
PROSHARE ULTRA YEN	74347W270	YCL	Exempt
PROSHARES SHORT EURO	74347W742	EUFX	Exempt
PROSHARES SHORT VIX SHORT-TERM	74347W130	SVXY	Exempt
PROSHARES ULTRA BLOOMBERG	74347Y888	UCO	Exempt
PROSHARES ULTRA BLOOMBERG	74347Y870	BOIL	Exempt
PROSHARES ULTRA EURO	74347W874	ULE	Exempt
PROSHARES ULTRA SHORT AUSTRALI	74347W460	CROC	Exempt
PROSHARES ULTRA SILVER	74347W353	AGQ	Exempt
PROSHARES ULTRA VIX SHORT-TERM	74347Y839	UVXY	Exempt
PROSHARES ULTRASHORT	74347Y862	SCO-old	Exempt

PROSHARES ULTRASHORT	74347Y797	SCO	Exempt
PROSHARES ULTRASHORT	74347Y821	KOLD-old-5-25-22	Exempt
PROSHARES ULTRASHORT	74347W387	KOLD-old	Exempt
PROSHARES ULTRASHORT	74347Y813	KOLD	Exempt
PROSHARES ULTRASHORT EURO	74347W882	EUO	Exempt
PROSHARES ULTRASHORT GOLD	74347W395	GLL	Exempt
PROSHARES ULTRASHORT SILVER	74347Y847	ZSL	Exempt
PROSHARES ULTRASHORT YET	74347W569	YCS	Exempt
PROSHARES VIX MIDTERM FUTURES	74347W338	VIXM	Exempt
PROSHARES VIX SHORT-TERM FUTUR	74347Y854	VIXY	Exempt
Restaurant Brands International	76090H1038	RSTRF	Exempt
SHORT TERM VOLATILITY FUTURES	26800L100	WEIX	Exempt
Steel Partners Holdings L.P	85814R107	SPLP	Exempt
STEEL PARTNERS HOLDINGS LP	85814R206	SPLPPRA	Exempt
SVIX VOLATILITY SHARES ETF	92891H101	SVIX	Exempt
TEUCRIUM AGRICULTURAL FUND	88166A706	TAGS	Exempt
TEUCRIUM COMMODITY TR	88166A805	DEFI	Exempt
TEUCRIUM COMMODITY TR CORN FD	88166A102	CORN	Exempt
TEUCRIUM SOYBEAN FUND	88166A607	SOYB	Exempt
TEUCRIUM SUGAR FUND	88166A102	CANE	Exempt
TEUCRIUM WHEAT FUND	88166A508	WEAT	Exempt
UNITED STATES 12 MO.NTRL GAS F	91288X109	UNL	Exempt
UNITED STATES 12 MONTH OIL FUN	91288V103	USL	Exempt
UNITED STATES BRENT OIL FUND L	91167Q100	BNO	Exempt
UNITED STATES COMMODITY INDEX	911717106	USCI	Exempt
UNITED STATES COPPER INDEX FUN	911718104	CPER	Exempt
UNITED STATES GASOLINE FUND LP	91201T102	UGA	Exempt
UNITED STATES NATURAL GAS FUND	912318300	UNG	Exempt
UNITED STATES OIL FUND LP	91232N207	USO	Exempt
UVIX VOLATILITY SHARES ETF	92891H309	UVIX	Exempt