Notice of the Sources of Fund Distributions
VistaShares ETFs

Section 19(a) of the Investment Company Act of 1940 requires Funds to provide written notice disclosing the sources of a distribution payment if it was made from any source other than the fund's net income. This notice is intended to fulfill Rule 19a-1 of the Investment Company Act of 1940.

The estimated per share breakdown of the sources of the distributions to shareholders payable **November 24, 2026,** is as follows:

Fund Name	CUSIP	Ticker
VistaShares Target 15 Berkshire Select Income ETF	45259A514	OMAH

	Current Distribution	% of Current Distribution
Estimated Net Investment Income	$0.00024	0.11%
Estimated Return of Capital	$0.22264	99.89%
Total (per common share)	$0.22288	100.00%

Fund Name	CUSIP	Ticker
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA

	Current Distribution	% of Current Distribution
Estimated Net Investment Income	$0.10619	55.82%
Estimated Return of Capital	$0.08406	44.18%
Total (per common share)	$0.19025	100.00%

Fund Name	CUSIP	Ticker
VistaShares Target 15 ACKtivist Distribution ETF	45259A316	ACKY

	Current Distribution	% of Current Distribution
Estimated Net Investment Income	$0.00000	0.00%
Estimated Return of Capital	$0.21125	100.00%
Total (per common share)	$0.21125	100.00%

Fund Name	CUSIP	Ticker
VistaShares Target 15 DRUKMacro Distribution ETF	45259A266	DRKY

	Current Distribution	% of Current Distribution
Estimated Net Investment Income	$0.22738	100.00%
Estimated Return of Capital	$0.00000	0.00%
Total (per common share)	$0.22738	100.00%

Fund Name	CUSIP	Ticker
VistaShares Target 15 S&P 100 Distribution ETF	45259A233	SIOO

	Current Distribution	% of Current Distribution
Estimated Net Investment Income	$0.13280	58.15%
Estimated Return of Capital	$0.09558	41.85%
Total (per common share)	$0.22838	100.00%

Fund Name	CUSIP	Ticker
VistaShares Target 15 TEPRTantrum Contrarian Distribution ETF	45259A175	TPRY

	Current Distribution	% of Current Distribution
Estimated Net Investment Income	$0.00000	0.00%
Estimated Return of Capital	$0.19188	100.00%
Total (per common share)	$0.19188	100.00%

No action is required on your part. The amounts and sources of distributions reported in this notice are estimates, are not being provided for tax reporting purposes and may later be determined to be from taxable net investment income, short-term gains, long-term gains (to the extent permitted by law) and return of capital. The actual amounts and sources for tax reporting purposes will depend upon the Fund's investment experience during the remainder of the fiscal year and may be subject to changes based on tax regulations. The Fund will send you a Form 1099-DIV for the calendar year that will tell you how to report these distributions for federal income tax purposes.

If you have questions or need additional information, please contact your financial professional or call the VistaShares ETFs Information Line at 844-875-2288.