

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
AAXJ	iShares MSCI All Country Asia ex Japan Index Fund	Regular
ACWI US	iShares MSCI ACWI Index Fund	Regular
ACWX US	iShares MSCI ACWI ex US Index Fund	Regular
ADRA US	BLDRS Asia 50 ADR Index Fund	Regular
ARD US	BLDRS Developed Markets 100 ADR Index Fund	Regular
ADRE US	BLDRS Emerging Markets 50 ADR Index Fund	Regular
ADRU US	BLDRS Europe 100 ADR Index Fund	Regular
AFK	Market Vectors Africa Index ETF	Regular
AGG US	iShares Barclays Aggregate Bond Fund	Regular
AGZ	iShares Barclays Agency Bond Fund	Regular
AIA US	iShares S&P Asia 50 Index Fund	Regular
ALD	WisdomTree Asia Local Debt Fund	Regular
AMLP	Alerian MLP ETF	Regular
AXDI	iShares MSCI ACWI ex US Consumer Discretionary Sector Index Fund	Regular
AXEN	iShares MSCI ACWI ex US Energy Sector Index Fund	Regular
AXFN	iShares MSCI ACWI ex US Financials Index Fund	Regular
AXHE	iShares MSCI ACWI ex US Health Care Sector Index Fund	Regular
AXID	iShares MSCI ACWI ex US Industrials Sector Index Fund	Regular
AXIT	iShares MSCI ACWI ex US Information Technology Sector Index Fund	Regular
AXMT	iShares MSCI ACWI ex US Materials Sector Index Fund	Regular
AXSL	iShares MSCI ACWI ex US Consumer Staples Sector Index Fund	Regular
AXTE	iShares MSCI ACWI ex US Telecommunication Services Sector Index Fund	Regular
AXUT	iShares MSCI ACWI ex US Utilities Sector Index Fund	Regular
BAB	PowerShares Build America Bond Portfolio	Regular
BABS	SPDR Nuveen Barclays Capital Build America Bond ETF	Regular
BABZ	PIMCO Build America Bond Strategy Fund	Regular
BBH US	Biotech HOLDRs Trust	1256
BDH US	Broadband HOLDRs Trust	1256
BGU	Direxion Daily Large Cap Bull 3X Shares	Regular
BGZ	Direxion Daily Large Cap Bear 3X Shares	Regular
BHH US	B2B Internet HOLDRs Trust	1256
BIB	ProShares Ultra Nasdaq Biotechnology	Regular
BICK	First Trust BICK Index Fund	Regular
BIK US	SPDR S&P BRIC 40 ETF	Regular
BIL US	SPDR Barclays Capital 1-3 Month T-Bill ETF	Regular
BIS	ProShares UltraShort Nasdaq Biotechnology	Regular
BIV US	Vanguard Intermediate-Term Bond ETF	Regular
BJK US	Market Vectors - Gaming ETF	Regular
BKF US	iShares MSCI BRIC Index Fund	Regular
BKLN	PowerShares Senior Loan Portfolio	Regular
BLV US	Vanguard Long-Term Bond ETF	Regular
BND US	Vanguard Total Bond Market ETF	Regular
BNZ	WisdomTree New Zealand Dollar Fund	Regular
BRF	Market Vectors Brazil Small-Cap ETF	Regular
BRIL	Direxion Daily BRIC Bull 2x Shares	Regular

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ETF Symbol	Name	Sec.1256 or Regular
BRIS	Direxion Daily BRIC Bear 2x Shares	Regular
BSV US	Vanguard Short-Term Bond ETF	Regular
BWX US	SPDR Barclays Capital International Treasury Bond ETF	Regular
BWZ	SPDR Barclays Capital Short Term International Treasury Bond ETF	Regular
BZF US	WisdomTree Dreyfus Brazilian Real Fund	Regular
CCX	WisdomTree Dreyfus Commodity Currency Fund	Regular
CEW	WisdomTree Dreyfus Emerging Currency Fund	Regular
CFT US	iShares Barclays Credit Bond Fund	Regular
CIU US	iShares Barclays Intermediate Credit Bond Fund	Regular
CLY	iShares 10+ Year Credit Bond Fund	Regular
CMF US	iShares S&P California AMT-Free Municipal Bond Fund	Regular
CORP	PIMCO Investment Grade Corporate Bond Index Fund	Regular
CRBA US	Jefferies TR/J CRB Agriculture Equity Index Fund	Regular
CRBI US	Jefferies TR/J CRB Global Industrial Metals Equity Index Fund	Regular
CRBQ US	Jefferies TR/J CRB Global Commodity Equity Index Fund	Regular
CSJ US	iShares Barclays 1-3 Year Credit Bond Fund	Regular
CSM US	ProShares Credit Suisse 130/30	Regular
CUD	ELEMENTS Linked to the Canadian Dollar/U.S. Dollar Exchange Rate ETN	Regular
CWB	SPDR Barclays Capital Convertible Securities ETF	Regular
CWI US	SPDR MSCI ACWI ex-US ETF	Regular
CXA US	SPDR Nuveen Barclays Capital California Municipal Bond ETF	Regular
CYB US	WisdomTree Dreyfus Chinese Yuan Fund	Regular
CZI	Direxion Daily China 3X Bear Shares	Regular
CZM	Direxion Daily China 3X Bull Shares	Regular
DBA US	PowerShares DB Agriculture Fund	1256
DBB US	PowerShares DB Base Metals Fund	1256
DBC US	PowerShares DB Commodity Index Tracking Fund	1256
DBE US	PowerShares DB Energy Fund	1256
DBN US	WisdomTree International Basic Materials Sector Fund	Regular
DBO US	PowerShares DB Oil Fund	1256
DBP US	PowerShares DB Precious Metals Fund	1256
DBS US	PowerShares DB Silver Fund	1256
DBU US	WisdomTree International Utilities Sector Fund	Regular
DBV US	PowerShares DB G10 Currency Harvest Fund	1256
DDG US	ProShares Short Oil & Gas	Regular
DDM US	ProShares Ultra Dow30	Regular
DEM US	WisdomTree Emerging Markets Equity Income Fund	Regular
DES US	WisdomTree SmallCap Dividend Fund	Regular
DEW US	WisdomTree Global Equity Income Fund	Regular
DFE US	WisdomTree Europe SmallCap Dividend Fund	Regular
DFJ US	WisdomTree Japan SmallCap Dividend Fund	Regular
DGL US	PowerShares DB Gold Fund	1256
DGS US	WisdomTree Emerging Markets SmallCap Dividend Fund	Regular
DGT US	SPDR DJ Global Titans ETF	Regular
DHS US	WisdomTree Equity Income Fund	Regular

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ETF Symbol	Name	Sec.1256 or Regular
DIA US	SPDR Dow Jones Industrial Average ETF Trust	Regular
DIG US	ProShares Ultra Oil & Gas	Regular
DIM US	WisdomTree International MidCap Dividend Fund	Regular
DKA US	WisdomTree International Energy Sector Fund	Regular
DLN US	WisdomTree LargeCap Dividend Fund	Regular
DLS US	WisdomTree International SmallCap Dividend Fund	Regular
DND US	WisdomTree Pacific ex-Japan Dividend Fund	Regular
DNH US	WisdomTree Pacific ex-Japan Equity Income Fund	Regular
DNL US	WisdomTree World Ex-U.S. Growth Fund	Regular
DOG US	ProShares Short Dow30	Regular
DOL US	WisdomTree International LargeCap Dividend Fund	Regular
DON US	WisdomTree MidCap Dividend Fund	Regular
DOO US	WisdomTree International Dividend Ex-Financials Fund	Regular
DPK	Direxion Daily Developed Markets Bear 3X Shares	Regular
DRN	Direxion Daily Real Estate Bull 3x Shares	Regular
DRV	Direxion Daily Real Estate Bear 3x Shares	Regular
DRW US	WisdomTree International Real Estate Fund	Regular
DSI US	iShares MSCI KLD 400 Social Index Fund	Regular
DTD US	WisdomTree Total Dividend Fund	Regular
DTH US	WisdomTree DEFA Equity Income Fund	Regular
DTN US	WisdomTree Dividend Ex-Financials Fund	Regular
DUG US	ProShares UltraShort Oil & Gas	Regular
DUST	Direxion Daily Gold Miners Bear 2x Shares	Regular
DVY US	iShares Dow Jones Select Dividend Index Fund	Regular
DWM US	WisdomTree DEFA Fund	Regular
DWX US	SPDR S&P International Dividend ETF	Regular
DXD US	ProShares UltraShort Dow30	Regular
DXJ US	WisdomTree Japan Hedged Equity Fund	Regular
DZK	Direxion Daily Developed Markets Bull 3X Shares	Regular
ECH US	iShares MSCI Chile Investable Market Index Fund	Regular
EDC	Direxion Daily Emerging Markets Bull 3X Shares	Regular
EDV US	Vanguard Extended Duration Treasury ETF	Regular
EDZ	Direxion Daily Emerging Markets Bear 3X Shares	Regular
EEM US	iShares MSCI Emerging Markets Index Fund	Regular
EES US	WisdomTree SmallCap Earnings Fund	Regular
EET	ProShares Ultra MSCI Emerging Markets	Regular
EEV US	ProShares UltraShort MSCI Emerging Markets	Regular
EFA US	iShares MSCI EAFE Index Fund	Regular
EFG US	iShares MSCI EAFE Growth Index	Regular
EFO	ProShares Ultra MSCI EAFE	Regular
EFU US	ProShares UltraShort MSCI EAFE	Regular
EFV US	iShares MSCI EAFE Value Index	Regular
EFZ US	ProShares Short MSCI EAFE	Regular
EIS US	iShares MSCI Israel Capped Index Fund	Regular
EKH US	Europe 2001 HOLDERS Trust	1256



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ETF Symbol	Name	Sec.1256 or Regular
EWX US	SPDR S&P Emerging Markets SmallCap ETF	Regular
EWY US	iShares MSCI South Korea Index Fund	Regular
EWZ US	iShares MSCI Brazil Index Fund	Regular
EXI US	iShares S&P Global Industrials Sector Index Fund	Regular
EXT US	WisdomTree Total Earnings Fund	Regular
EZA US	iShares MSCI South Africa Index Fund	Regular
EZJ	ProShares Ultra MSCI Japan	Regular
EZM US	WisdomTree MidCap Earnings Fund	Regular
EZU US	iShares MSCI EMU Index Fund	Regular
EZY US	WisdomTree LargeCap Value Fund	Regular
FAB US	First Trust Multi Cap Value AlphaDEX Fund	Regular
FAD US	First Trust MultiCap Growth AlphaDEX Fund	Regular
FAN US	First Trust Global Wind Energy ETF	Regular
FAS	Direxion Daily Financial Bull 3X Shares	Regular
FAZ	Direxion Daily Financial Bear 3X Shares	Regular
FBT US	First Trust NYSE Arca Biotechnology Index Fund	Regular
FCG US	First Trust ISE-Revere Natural Gas Index Fund	Regular
FCGL	Direxion Daily Natural Gas Related Bull 2X Shares	Regular
FCGS	Direxion Daily Natural Gas Related Bear 2X Shares	Regular
FCHI	iShares FTSE China HK Listed Index Fund	Regular
FDD US	First Trust STOXX European Select Dividend Income Fund	Regular
FDL US	First Trust Morningstar Dividend Leaders Index	Regular
FDM US	First Trust Dow Jones Select Microcap Index Fund	Regular
FDN US	First Trust Dow Jones Internet Index Fund	Regular
FDV US	First Trust Strategic Value Index Fund	Regular
FEFN	iSHARES MSCI Far East Financial Sector Index Fund	Regular
FEU US	SPDR STOXX Europe 50 ETF	Regular
FEX US	First Trust Large Cap Core AlphaDEX Fund	Regular
FEZ US	SPDR EURO STOXX 50 ETF	Regular
FFR US	First Trust FTSE EPRA/NAREIT Developed Markets Real Estate Index Fund	Regular
FGD US	First Trust DJ Global Select Dividend Index Fund	Regular
FIO US	iShares FTSE NAREIT Industrial/Office Capped Index Fund	Regular
FIVZ	PIMCO 3-7 Year US Treasury Index Fund	Regular
FIW US	First Trust ISE Water Index Fund	Regular
FLM	First Trust ISE Global Engineering and Construction Index Fund	Regular
FLYX	Direxion Airline Shares	Regular
FNI US	First Trust ISE Chindia Index Fund	Regular
FNX US	First Trust Mid Cap Core AlphaDEX Fund	Regular
FPX US	First Trust US IPO Index Fund	Regular
FRI US	First Trust S&P REIT Index Fund	Regular
FTA US	First Trust Large Cap Value Opportunities AlphaDEX Fund	Regular
FTC US	First Trust Large Cap Growth Opportunities AlphaDEX Fund	Regular
FTY US	iShares FTSE NAREIT Real Estate 50 Index Fund	Regular
FVD US	First Trust Value Line Dividend Index Fund	Regular
FVI US	First Trust Value Line Equity Allocation Index Fund	Regular

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ETF Symbol	Name	Sec.1256 or Regular
FVL US	First Trust Value Line 100 Exchange-Traded Fund	Regular
FXA US	CurrencyShares Australian Dollar Trust	1256
FXB US	CurrencyShares British Pound Sterling Trust	1256
FXC US	CurrencyShares Canadian Dollar Trust	1256
FXD US	First Trust Consumer Discretionary AlphaDEX Fund	Regular
FXE US	CurrencyShares Euro Trust	1256
FXF US	CurrencyShares Swiss Franc Trust	1256
FXG US	First Trust Consumer Staples AlphaDEX Fund	Regular
FXH US	First Trust Health Care AlphaDEX Fund	Regular
FXI US	iShares FTSE China 25 Index Fund	Regular
FXL US	First Trust Technology AlphaDEX Fund	Regular
FXM US	CurrencyShares Mexican Peso Trust	1256
FXN US	First Trust Energy AlphaDEX Fund	Regular
FXO US	First Trust Financial AlphaDEX Fund	Regular
FXP US	ProShares UltraShort FTSE China 25	Regular
FXR US	First Trust Industrials/Producer Durables AlphaDEX Fund	Regular
FXS US	CurrencyShares Swedish Krona Trust	1256
FXU US	First Trust Utilities AlphaDEX Fund	Regular
FXY US	CurrencyShares Japanese Yen Trust	1256
FXZ US	First Trust Materials AlphaDEX Fund	Regular
FYX US	First Trust Small Cap Core AlphaDEX Fund	Regular
GAF US	SPDR S&P Emerging Middle East & Africa ETF	Regular
GBF US	iShares Barclays Government/Credit Bond Fund	Regular
GCC US	GreenHaven Continuous Commodity Index Fund	1256
GDX US	Market Vectors - Gold Miners ETF	Regular
GDXJ	Market Vectors Junior Gold Miners ETF	Regular
GEX US	Market Vectors - Global Alternative Energy ETF	Regular
GII US	SPDR FTSE Macquarie Global Infrastructure 100 ETF	Regular
GLD US	SPDR Gold Shares	1256
GLJ	iShares 10+ Year Government/Credit Bond Fund	Regular
GMF US	SPDR S&P Emerging Asia Pacific ETF	Regular
GML US	SPDR S&P Emerging Latin America ETF	Regular
GMM US	SPDR S&P Emerging Markets ETF	Regular
GNR	SPDR S&P Global Natural Resources ETF	Regular
GOVY	PIMCO Government Limited Maturity Strategy Fund	Regular
GRI US	Cohen & Steers Global Realty Majors ETF	Regular
GRID US	First Trust NASDAQ Clean Edge Smart Grid Infrastructure Index Fund	Regular
GSG US	iShares S&P GSCI Commodity Indexed Trust	1256
GULF	WisdomTree Middle East Dividend Fund	Regular
GUR US	SPDR S&P Emerging Europe ETF	Regular
GVI US	iShares Barclays Intermediate Government/Credit Bond Fund	Regular
GWL US	SPDR S&P World ex-US ETF	Regular
GWX US	SPDR S&P International Small Cap ETF	Regular
GXC US	SPDR S&P China ETF	Regular
HAP	Market Vectors Hard Assets Producers ETF	Regular

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ETF Symbol	Name	Sec.1256 or Regular
HEDJ	WisdomTree International Hedged Equity Fund	Regular
HHH US	Internet HOLDRs Trust	1256
HYD	Market Vectors High Yield Municipal Index ETF	Regular
HYG US	iShares iBoxx \$ High Yield Corporate Bond Fund	Regular
IAH US	Internet Architecture HOLDRs Trust	1256
IAI US	iShares Dow Jones US Broker Dealers Index Fund	Regular
IAK US	iShares Dow Jones US Insurance Index Fund	Regular
IAT US	iShares Dow Jones US Regional Banks Index Fund	Regular
IAU US	iShares Gold Trust	1256
IBB US	iShares Nasdaq Biotechnology Index Fund	Regular
IBND	SPDR Barclays Capital International Corporate Bond ETF	Regular
ICF US	iShares Cohen & Steers Realty Majors Index Fund	Regular
ICLN	iShares S&P Global Clean Energy Index Fund	Regular
ICN US	WisdomTree Dreyfus Indian Rupee Fund	Regular
IDU US	iShares Dow Jones US Utilities Sector Index Fund	Regular
IDV US	iShares Dow Jones International Select Dividend Index Fund	Regular
IDX	Market Vectors Indonesia Index ETF	Regular
IEF US	iShares Barclays 7-10 Year Treasury Bond Fund	Regular
IEI US	iShares Barclays 3-7 Year Treasury Bond Fund	Regular
IEO US	iShares Dow Jones US Oil & Gas Exploration & Production Index Fund	Regular
IEV US	iShares S&P Europe 350 Index Fund	Regular
IEZ US	iShares Dow Jones US Oil Equipment & Services Index Fund	Regular
IFAS US	iShares FTSE EPRA/NAREIT Developed Asia Index Fund	Regular
IFEU US	iShares FTSE EPRA/NAREIT Developed Europe Index Fund	Regular
IFGL US	iShares FTSE EPRA/NAREIT Developed Real Estate ex-US Index Fund	Regular
IFNA US	iShares FTSE EPRA/NAREIT North America Index Fund	Regular
IFSM US	iShares FTSE Developed Small Cap ex-North America Index Fund	Regular
IGE US	iShares S&P North American Natural Resources Sector Index Fund	Regular
IGF US	iShares S&P Global Infrastructure Index Fund	Regular
IGM US	iShares S&P North American Technology Sector Index Fund	Regular
IGN US	iShares S&P North American Technology-Multimedia Networking Index Fund	Regular
IGOV	iShares S&P/Citigroup International Treasury Bond Fund	Regular
IGV US	iShares S&P North American Technology-Software Index Fund	Regular
IHE US	iShares Dow Jones US Pharmaceuticals Index Fund	Regular
IHF US	iShares Dow Jones US Healthcare Providers Index Fund	Regular
IHI US	iShares Dow Jones US Medical Devices Index Fund	Regular
IIH US	Internet Infrastructure HOLDRs Trust	1256
IJH US	iShares S&P MidCap 400 Index Fund	Regular
IJJ US	iShares S&P MidCap 400/BARRA Value Index Fund	Regular
IJK US	iShares S&P MidCap 400 Growth Index Fund	Regular
IJR US	iShares S&P SmallCap 600 Index Fund	Regular
IJS US	iShares S&P SmallCap 600 Value Index Fund	Regular
IJT US	iShares S&P SmallCap 600/BARRA Growth Index Fund	Regular
ILF US	iShares S&P Latin America 40 Index Fund	Regular
INDL	Direxion Daily India Bull 2x Shares	Regular

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ETF Symbol	Name	Sec.1256 or Regular
INDY	iShares S&P India Nifty 50 Index Fund	Regular
INDZ	Direxion Daily India Bear 2x Shares	Regular
INY US	SPDR Nuveen Barclays Capital New York Municipal Bond ETF	Regular
IOO US	iShares S&P Global 100 Index Fund	Regular
IPD	SPDR S&P International Consumer Discretionary Sector ETF	Regular
IPE US	SPDR Barclays Capital TIPS ETF	Regular
IPF	SPDR S&P International Financial Sector ETF	Regular
IPK	SPDR S&P International Technology Sector ETF	Regular
IPN	SPDR S&P International Industrials Sector ETF	Regular
IPS	SPDR S&P International Consumer Staples Sector ETF	Regular
IPU	SPDR S&P International Utilities Sector ETF	Regular
IPW	SPDR S&P International Energy Sector ETF	Regular
IRV	SPDR S&P International Materials Sector ETF	Regular
IRY	SPDR S&P International Health Care Sector ETF	Regular
ISHG	iShares S&P/Citigroup 1-3 Year International Treasury Bond Fund	Regular
ISI US	iShares S&P 1500 Index Fund	Regular
IST	SPDR S&P International Telecommunications Sector ETF	Regular
ITA US	iShares Dow Jones US Aerospace & Defense Index Fund	Regular
ITB US	iShares Dow Jones US Home Construction Index Fund	Regular
ITE US	SPDR Barclays Capital Intermediate Term Treasury ETF	Regular
ITF US	iShares S&P/TOPIX 150 Index Fund	Regular
ITM US	Market Vectors Intermediate Municipal ETF	Regular
ITR	SPDR Barclays Capital Intermediate Term Corporate Bond ETF	Regular
IVE US	iShares S&P 500 Value Index Fund	Regular
IVV US	iShares S&P 500 Index Fund/US	Regular
IVW US	iShares S&P 500 Growth Index Fund	Regular
IWB US	iShares Russell 1000 Index Fund	Regular
IWC US	iShares Russell Microcap Index Fund	Regular
IWD US	iShares Russell 1000 Value Index Fund	Regular
IWF US	iShares Russell 1000 Growth Index Fund	Regular
IWL	iShares Russell Top 200 Index Fund	Regular
IWM US	iShares Russell 2000 Index Fund	Regular
IWN US	iShares Russell 2000 Value Index Fund	Regular
IWO US	iShares Russell 2000 Growth Index Fund	Regular
IWP US	iShares Russell Midcap Growth Index Fund	Regular
IWR US	iShares Russell Midcap Index Fund	Regular
IWS US	iShares Russell Midcap Value Index Fund	Regular
IWV US	iShares Russell 3000 Index Fund	Regular
IWW US	iShares Russell 3000 Value Index Fund	Regular
IWX	iShares Russell Top 200 Value Index Fund	Regular
IWY	iShares Russell Top 200 Growth Index Fund	Regular
IWZ US	iShares Russell 3000 Growth Index Fund	Regular
IXC US	iShares S&P Global Energy Sector Index Fund	Regular
IXG US	iShares S&P Global Financials Sector Index Fund	Regular
IXJ US	iShares S&P Global Healthcare Sector Index Fund	Regular



## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
IXN US	iShares S&P Global Technology Sector Index Fund	Regular
IXP US	iShares S&P Global Telecommunications Sector Index Fund	Regular
IYC US	iShares Dow Jones US Consumer Services Sector Index Fund	Regular
IYE US	iShares Dow Jones US Energy Sector Index Fund	Regular
IYF US	iShares Dow Jones US Financial Sector Index Fund	Regular
IYG US	iShares Dow Jones US Financial Services Index Fund	Regular
IYH US	iShares Dow Jones US Healthcare Sector Index Fund	Regular
IYJ US	iShares Dow Jones US Industrial Sector Index Fund	Regular
IYK US	iShares Dow Jones US Consumer Goods Sector Index Fund	Regular
IYM US	iShares Dow Jones US Basic Materials Sector Index Fund	Regular
IYR US	iShares Dow Jones US Real Estate Index Fund	Regular
IYT US	iShares Dow Jones Transportation Average Index Fund	Regular
IYW US	iShares Dow Jones US Technology Sector Index Fund	Regular
IYY US	iShares Dow Jones US Index Fund	Regular
IYZ US	iShares Dow Jones US Telecommunications Sector Index Fund	Regular
JKD US	iShares Morningstar Large Core Index Fund	Regular
JKE US	iShares Morningstar Large Growth Index Fund	Regular
JKF US	iShares Morningstar Large Value Index Fund	Regular
JKG US	iShares Morningstar Mid Core Index Fund	Regular
JKH US	iShares Morningstar Mid Growth Index Fund	Regular
JKI US	iShares Morningstar Mid Value Index Fund	Regular
JKJ US	iShares Morningstar Small Core Index Fund	Regular
JKK US	iShares Morningstar Small Growth Index Fund	Regular
JKL US	iShares Morningstar Small Value Index Fund	Regular
JNK US	SPDR Barclays Capital High Yield Bond ETF	Regular
JPP US	SPDR Russell/Nomura PRIME Japan ETF	Regular
JSC US	SPDR Russell/Nomura Small Cap Japan ETF	Regular
JXI US	iShares S&P Global Utilities Sector Index Fund	Regular
JYF US	WisdomTree Dreyfus Japanese Yen Fund	Regular
KBE US	SPDR KBW Bank ETF	Regular
KBWD	PowerShares KBW High Dividend Yield Financial Portfolio	Regular
KBWP	PowerShares KBW Property & Casualty Insurance Portfolio	Regular
KBWX	PowerShares KBW International Financial Portfolio	Regular
KBWY	PowerShares KBW Premium Yield Equity REIT Portfolio	Regular
KCE US	SPDR KBW Capital Markets ETF	Regular
KIE US	SPDR KBW Insurance ETF	Regular
KLD US	iShares MSCI USA ESG Select Social Index Fund	Regular
KME	SPDR KBW Mortgage Finance ETF	Regular
KOL US	Market Vectors - Coal ETF	Regular
KRE US	SPDR KBW Regional Banking ETF	Regular
KRS	ProShares Short KBW Regional Banking	Regular
KRU	ProShares Ultra KBW Regional Banking	Regular
KWT US	Market Vectors - Solar Energy ETF	Regular
KXI US	iShares S&P Global Consumer Staples Sector Index Fund	Regular
LAG US	SPDR Barclays Capital Aggregate Bond ETF	Regular

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LBJ	Direxion Daily Latin America Bull 3X Shares	Regular
LHB	Direxion Daily Latin America Bear 3X Shares	Regular
LQD US	iShares iBoxx Investment Grade Corporate Bond Fund	Regular
LTL US	ProShares Ultra Telecommunications	Regular
LTPZ US	PIMCO 15+ Year US TIPS Index Fund	Regular
LWC	SPDR Barclays Capital Long Term Corporate BondETF	Regular
MBB US	iShares Barclays MBS Bond Fund	Regular
MBG	SPDR Barclays Capital Mortgage Backed Bond ETF	Regular
MDD US	SPDR S&P International Mid Cap ETF	Regular
MDY US	SPDR S&P MidCap 400 ETF Trust	Regular
MDYG US	SPDR S&P 400 Mid CapGrowth ETF	Regular
MDYV US	SPDR S&P 400 Mid Cap Value ETF	Regular
MES	Market Vectors Gulf States ETF	Regular
MGC US	Vanguard Mega Cap 300 ETF	Regular
MGK US	Vanguard Mega Cap 300 Growth ETF	Regular
MGV US	Vanguard Mega Cap 300 Value ETF	Regular
MINT	PIMCO Enhanced Short Maturity Strategy Fund	Regular
MKH US	Market 2000 HOLDRs Trust	1256
MLN US	Market Vectors-Long Municipal Index ETF	Regular
MOO US	Market Vectors - Agribusiness ETF	Regular
MTK US	SPDR Morgan Stanley Technology ETF	Regular
MUB US	iShares S&P National Municipal Bond Fund	Regular
MUNI	PIMCO Intermediate Municipal Bond Strategy Fund	Regular
MVV US	ProShares Ultra MidCap400	Regular
MWJ	Direxion Daily Mid Cap Bull 3X Shares	Regular
MWN	Direxion Daily Mid Cap Bear 3x Shares	Regular
MXI US	iShares S&P Global Materials Sector Index Fund	Regular
MYY US	ProShares Short MidCap 400	Regular
MZZ US	ProShares UltraShort MidCap400	Regular
NLR US	Market Vectors Uranium+Nuclear Energy ETF	Regular
NUCL	iShares S&P Global Nuclear Energy Index Fund	Regular
NUGT	Direxion Daily Gold Miners Bull 2x Shares	Regular
NY US	iShares NYSE 100 Index Fund	Regular
NYC US	iShares NYSE Composite Index Fund	Regular
NYF US	iShares S&P AMT-Free Municipal Bond Fund	Regular
OEF US	iShares S&P 100 Index Fund	Regular
OIH US	Oil Services Holders Trust	1256
ONEQ US	Fidelity NASDAQ Composite Index Tracking Stock ETF	Regular
PAF US	PowerShares FTSE RAFI Asia Pacific ex-Japan Portfolio	Regular
PAGG	PowerShares Global Agriculture Portfolio	Regular
PAO US	PowerShares RiverFront Tactical Balanced Growth Portfolio	Regular
PBD US	Powershares Global Clean Energy Portfolio	Regular
PBE US	Powershares Dynamic Biotechnology & Genome Portfolio	Regular
PBJ US	Powershares Dynamic Food & Beverage Portfolio	Regular
PBP US	PowerShares S&P 500 BuyWrite Portfolio	Regular

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ETF Symbol	Name	Sec.1256 or Regular
PBS US	Powershares Dynamic Media Portfolio	Regular
PBW US	Powershares WilderHill Clean Energy Portfolio	Regular
PCA US	PowerShares RiverFront Tactical Growth & Income Portfolio	Regular
PCEF	PowerShares CEF Income Composite Portfolio	Regular
PCY US	PowerShares Emerging Markets Sovereign Debt Portfolio	Regular
PDN US	PowerShares FTSE RAFI Developed Markets ex-US Small-Mid Portfolio	Regular
PDP US	Powershares DWA Technical Leaders Portfolio	Regular
PEJ US	Powershares Dynamic Leisure & Entertainment Portfolio	Regular
PEY US	PowerShares High Yield Equity Dividend Achievers Portfolio	Regular
PEZ US	PowerShares Dynamic Consumer Discretionary Sector Portfolio	Regular
PFA US	PowerShares Dynamic Developed International Opportunities Portfolio	Regular
PFF US	iShares S&P US Preferred Stock Index Fund	Regular
PFI US	PowerShares Dynamic Financial Sector Portfolio	Regular
PFM US	PowerShares Dividend Achievers Portfolio	Regular
PGF US	PowerShares Financial Preferred Portfolio	Regular
PGJ US	Powershares Golden Dragon Halter USX China Portfolio	Regular
PGX US	PowerShares Preferred Portfolio	Regular
PHB US	PowerShares Fundamental High Yield Corporate Bond Portfolio	Regular
PHO US	PowerShares Water Resources Portfolio	Regular
PHYS	Sprott Physical Gold Trust	Regular
PIC US	PowerShares Dynamic Insurance Portfolio	Regular
PICB	PowerShares International Corporate Bond Portfolio	Regular
PID US	PowerShares International Dividend Achievers Portfolio	Regular
PIE US	PowerShares DWA Emerging Markets Technical Leaders Portfolio	Regular
PIN US	PowerShares India Portfolio	Regular
PIO US	PowerShares Global Water Portfolio	Regular
PIQ US	PowerShares Dynamic MagniQuant Portfolio	Regular
PIV US	PowerShares S&P 500 High Quality Portfolio	Regular
PIZ US	PowerShares DWA Developed Markets Technical Leaders Portfolio	Regular
PJB US	PowerShares Dynamic Banking Portfolio	Regular
PJF US	PowerShares Dynamic Large Cap Portfolio	Regular
PJG US	PowerShares Dynamic Mid Cap Portfolio	Regular
PJM US	PowerShares Dynamic Small Cap Portfolio	Regular
PJP US	Powershares Dynamic Pharmaceuticals Portfolio	Regular
PKB US	PowerShares Dynamic Building & Construction Portfolio	Regular
PKN US	PowerShares Global Nuclear Energy Portfolio	Regular
PKOL	PowerShares Global Coal Portfolio	Regular
PKW US	PowerShares Buyback Achievers Portfolio	Regular
PLK US	PowerShares Active Low Duration Portfolio	Regular
PLND	Market Vectors Poland ETF	Regular
PLTM	First Trust ISE Global Platinum Index Fund	Regular
PLW US	PowerShares 1-30 Laddered Treasury Portfolio	Regular
PMA US	PowerShares Active Mega-Cap Portfolio	Regular
PMNA	PowerShares MENA Frontier Countries Portfolio	Regular
PMR US	PowerShares Dynamic Retail Portfolio	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
PNQI US	PowerShares NASDAQ Internet Portfolio	Regular
PNXQ	PowerShares NXQ Portfolio	Regular
PPA US	PowerShares Aerospace & Defense Portfolio	Regular
PPH US	Pharmaceutical HOLDRs Trust	1256
PPRM	PIMCO Prime Limited Maturity Strategy Fund	Regular
PQBW	Powershares NASDAQ-100 BuyWrite Portfolio	Regular
PQSC	PowerShares FTSE NASDAQ Small Cap Portfolio	Regular
PQY US	PowerShares Active AlphaQ Fund	Regular
PQZ US	PowerShares Active Alpha Multi-Cap Fund	Regular
PRB	Market Vectors Pre-Refunded Municipal Index ETF	Regular
PRF US	Powershares FTSE RAFI US 1000 Portfolio	Regular
PRFZ US	PowerShares FTSE RAFI US 1500 Small-Mid Portfolio	Regular
PRN US	PowerShares Dynamic Industrials Sector Portfolio	Regular
PSAU	PowerShares Global Gold and Precious Metals Portfolio	Regular
PSCC	PowerShares S&P SmallCap Consumer Staples Portfolio	Regular
PSCD	PowerShares S&P SmallCap Consumer Discretionary Portfolio	Regular
PSCE	PowerShares S&P SmallCap Energy Portfolio	Regular
PSCF	PowerShares S&P SmallCap Financials Portfolio	Regular
PSCH	PowerShares S&P SmallCap Health Care Portfolio	Regular
PSCI	PowerShares S&P SmallCap Industrials Portfolio	Regular
PSCM	PowerShares S&P SmallCap Materials Portfolio	Regular
PSCT	PowerShares S&P SmallCap Information Technology Portfolio	Regular
PSCU	PowerShares S&P SmallCap Utilities Portfolio	Regular
PSI US	Powershares Dynamic Semiconductors Portfolio	Regular
PSJ US	Powershares Dynamic Software Portfolio	Regular
PSK	SPDR Wells Fargo Preferred Stock ETF	Regular
PSL US	PowerShares Dynamic Consumer Staples Sector Portfolio	Regular
PSP US	PowerShares Global Listed Private Equity Portfolio	Regular
PSQ US	ProShares Short QQQ	Regular
PSR US	PowerShares Active U.S. Real Estate Fund	Regular
PST US	ProShares UltraShort Lehman 7-10 Year Treasury	Regular
PSTL	PowerShares Global Steel Portfolio	Regular
PTE	PowerShares Dynamic Telecommunications & Wireless Portfolio	Regular
PTF US	PowerShares Dynamic Technology Sector Portfolio	Regular
PTH US	PowerShares Dynamic Healthcare Sector Portfolio	Regular
PTJ	PowerShares Dynamic Healthcare Services Portfolio	Regular
PTO US	PowerShares Ibbotson Alternative Completion Portfolio	Regular
PUI US	PowerShares Dynamic Utilities Portfolio	Regular
PUW US	PowerShares WilderHill Progressive Energy Portfolio	Regular
PVI US	PowerShares VRDO Tax Free Weekly Portfolio	Regular
PWB US	PowerShares Dynamic Large Cap Growth Portfolio	Regular
PWC US	PowerShares Dynamic Market Portfolio	Regular
PWJ US	PowerShares Dynamic Mid Cap Growth Portfolio	Regular
PWND US	PowerShares NASDAQ OMX Clean Edge Global Wind Energy Index Fund	Regular
PWO US	PowerShares Dynamic OTC Portfolio	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
PWP US	PowerShares Dynamic Mid Cap Value Portfolio	Regular
PWT US	PowerShares Dynamic Small Cap Growth Portfolio	Regular
PWV US	PowerShares Dynamic Large Cap Value Portfolio	Regular
PWY US	PowerShares Dynamic Small Cap Value Portfolio	Regular
PWZ US	PowerShares Insured California Municipal Bond Portfolio	Regular
PXE US	PowerShares Dynamic Energy Exploration & Production Portfolio	Regular
PXF US	PowerShares FTSE RAFI Developed Markets ex-U.S. Portfolio	Regular
PXH US	PowerShares FTSE RAFI Emerging Markets Portfolio	Regular
PXI US	PowerShares Dynamic Energy Sector Portfolio	Regular
PXJ US	PowerShares Dynamic Oil & Gas Services Portfolio	Regular
PXN US	PowerShares Lux Nanotech Portfolio	Regular
PXQ US	Powershares Dynamic Networking Portfolio	Regular
PXR US	PowerShares Emerging Markets Infrastructure Portfolio	Regular
PYH US	PowerShares Morningstar StockInvestor Core Portfolio	Regular
PYZ US	PowerShares Dynamic Basic Materials Sector Portfolio	Regular
PZA US	PowerShares Insured National Municipal Bond Portfolio	Regular
PZD US	PowerShares Cleantech Portfolio	Regular
PZI US	Powershares Zacks Micro Cap Portfolio	Regular
PZJ	PowerShares Zacks Small Cap Portfolio	Regular
PZT US	PowerShares Insured New York Municipal Bond Portfolio	Regular
QABA	First Trust NASDAQ ABA Community Bank Index Fund	Regular
QCLN US	First Trust NASDAQ Clean Edge Green Energy Index Fund	Regular
QID US	ProShares UltraShort QQQ	Regular
QLD US	ProShares Ultra QQQ	Regular
QQEW US	First Trust NASDAQ-100 Equal Weighted Index Fund	Regular
QQQ US	Powershares QQQ Trust Series 1	Regular
QQXT US	First Trust NASDAQ-100 Ex-Technology Sector IndexSM Fund	Regular
QTEC US	First Trust NASDAQ-100 Technology Index Fund	Regular
RALS	ProShares RAFI Long/Short	Regular
RBL	SPDR S&P Russia ETF	Regular
RCD US	Rydex S&P Equal Weight Consumer Discretionary ETF	Regular
REK	ProShares Short Real Estate	Regular
REM US	iShares FTSE NAREIT Mortgage Plus Capped Index Fund	Regular
RETL	Direxion Daily Retail Bull 2X Shares	Regular
RETS	Direxion Daily Retail Bear 2X Shares	Regular
REW US	ProShares UltraShort Technology	Regular
REZ US	iShares FTSE NAREIT Residential Plus Capped Index Fund	Regular
RFG US	Rydex S&P Midcap 400 Pure Growth ETF	Regular
RFV US	Rydex S&P Midcap 400 Pure Value ETF	Regular
RGI US	Rydex S&P Equal Weight Industrial ETF	Regular
RHS US	Rydex S&P Equal Weight Consumer Staples ETF	Regular
RKH US	Regional Bank HOLDRs Trust	1256
ROI	WisdomTree LargeCap Growth Fund	Regular
ROM US	ProShares Ultra Technology	Regular
RPG US	Rydex S&P 500 Pure Growth ETF	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
RPV US	Rydex S&P 500 Pure Value ETF	Regular
RSP US	Rydex S&P Equal Weight ETF	Regular
RSU US	Rydex 2x S&P 500 ETF	Regular
RSW US	Rydex Inverse 2x S&P 500 ETF	Regular
RSX US	Market Vectors - Russia ETF	Regular
RTH US	Retail HOLDRs Trust	1256
RTL US	iShares FTSE NAREIT Retail Capped Index Fund	Regular
RTM US	Rydex S&P Equal Weight Materials ETF	Regular
RTR	RevenueShares ADR Fund	Regular
RWJ US	RevenueShares Small Cap ETF	Regular
RWK US	RevenueShares Mid Cap ETF	Regular
RWL US	RevenueShares Large Cap ETF	Regular
RWM US	ProShares Short Russell2000	Regular
RWO US	SPDR Dow Jones Global Real Estate ETF	Regular
RWR US	SPDR Dow Jones REIT ETF	Regular
RWV	RevenueShares Navellier Overall A-100 Fund	Regular
RWW	RevenueShares Financials Sector Fund	Regular
RWX US	SPDR Dow Jones International Real Estate ETF	Regular
RXD US	ProShares UltraShort Health Care	Regular
RXI US	iShares S&P Global Consumer Discretionary Sector Index Fund	Regular
RXL US	ProShares Ultra Health Care	Regular
RYE US	Rydex S&P Equal Weight Energy ETF	Regular
RYF US	Rydex S&P Equal Weight Financial ETF	Regular
RYH US	Rydex S&P Equal Weight Healthcare ETF	Regular
RYT US	Rydex S&P Equal Weight Technology ETF	Regular
RYU US	Rydex S&P Equal Weight Utilities ETF	Regular
RZG US	Rydex S&P Smallcap 600 Pure Growth ETF	Regular
RZV US	Rydex S&P Smallcap 600 Pure Value ETF	Regular
SAA US	ProShares Ultra SmallCap600	Regular
SAGG	Direxion Daily Total Bond Market Bear 1x Shares	Regular
SBB US	ProShares Short SmallCap600	Regular
SBM	ProShares Short Basic Materials	Regular
SCC US	ProShares UltraShort Consumer Services	Regular
SCJ US	iShares MSCI Japan Small Cap Index Fund	Regular
SCPB	SPDR Barclays Capital Short Term Corporate Bond ETF	Regular
SCZ US	iShares MSCI EAFE Small Cap Index Fund	Regular
SDD US	ProShares UltraShort SmallCap600	Regular
SDK US	ProShares UltraShort Russell MidCap Growth	Regular
SDOW	ProShares UltraPro Short Dow30	Regular
SDP US	ProShares UltraShort Utilities	Regular
SDS US	ProShares UltraShort S&P500	Regular
SDY US	SPDR S&P Dividend ETF	Regular
SEF US	ProShares Short Financials	Regular
SFK US	ProShares UltraShort Russell1000 Growth	Regular
SH US	ProShares Short S&P500	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
SHM US	SPDR Nuveen Barclays Capital Short Term Municipal Bond ETF	Regular
SHV US	iShares Barclays Short Treasury Bond Fund	Regular
SHY US	iShares Barclays 1-3 Year Treasury Bond Fund	Regular
SIJ US	ProShares UltraShort Industrials	Regular
SJF US	ProShares UltraShort Russell1000 Value	Regular
SJH US	ProShares UltraShort Russell2000 Value	Regular
SJL US	ProShares UltraShort Russell MidCap Value	Regular
SKF US	ProShares UltraShort Financials	Regular
SKK US	ProShares UltraShort Russell2000 Growth	Regular
SLV US	iShares Silver Trust	1256
SLX US	Market Vectors - Steel Index Fund	Regular
SLY US	SPDR S&P 600 Small CapETF	Regular
SLYG US	SPDR S&P 600 Small Cap Growth ETF	Regular
SLYV US	SPDR S&P 600 Small CapValue ETF	Regular
SMB US	Market Vectors-Short Municipal ETF	Regular
SMDD	ProShares UltraPro Short MidCap400	Regular
SMH US	Semiconductor HOLDRs Trust	1256
SMK	ProShares UltraShort MSCI Mexico Investable Market	Regular
SMMU	Pimco Short Term Municipal Bond Strategy Fund	Regular
SMN US	ProShares UltraShort Basic Materials	Regular
SOXL	Direxion Daily Semiconductors Bull 3x Shares	Regular
SOXS	Direxion Daily Semiconductors Bear 3x Shares	Regular
SOXX US	iShares PHLX SOX Semiconductor Sector Index Fund	Regular
SPXU	ProShares UltraPro Short S&P 500	Regular
SPY US	SPDR S&P 500 ETF Trust	Regular
SPYG US	SPDR S&P 500 Growth ETF	Regular
SPYV US	SPDR S&P 500 Value ETF	Regular
SQQQ	ProShares UltraPro Short QQQ	Regular
SRS US	ProShares UltraShort Real Estate	Regular
SRTY	ProShares UltraPro Short Russell2000	Regular
SSG US	ProShares UltraShort Semiconductors	Regular
SSO US	ProShares Ultra S&P500	Regular
STPZ	PIMCO 1-5 Year US TIPS Index Fund	Regular
SUB	iShares S&P Short Term National AMT-Free Municipal Bond Fund	Regular
SWH US	Software HOLDRs Trust	1256
SZK US	ProShares UltraShort Consumer Goods	Regular
SZR	WisdomTree South African Rand Fund	Regular
TAN US	Guggenheim Solar ETF	Regular
TBF	ProShares Short 20+ Year Treasury	Regular
TBT US	ProShares UltraShort 20+ Year Treasury	Regular
TBX	ProShares Short 7-10 Treasury	Regular
TBZ	ProShares UltraShort 3-7 Treasury	Regular
TDD US	TDX Independence 2010 Exchange-Traded Fund	Regular
TDH US	TDX Independence 2020 Exchange-Traded Fund	Regular
TDN US	TDX Independence 2030 Exchange-Traded Fund	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
TDV US	TDX Independence 2040 Exchange-Traded Fund	Regular
TDX US	TDX Independence In-Target Exchange-Traded Fund	Regular
TENZ US	PIMCO 7-15 Year US Treasury Index Fund	Regular
TFI US	SPDR Nuveen Barclays Capital Municipal Bond ETF	Regular
THD US	iShares MSCI Thailand Index Fund	Regular
TIP US	iShares Barclays TIPS Bond Fund	Regular
TIPZ US	PIMCO Broad US TIPS Index Fund	Regular
TLH US	iShares Barclays 10-20 Year Treasury Bond Fund	Regular
TLL US	ProShares UltraShort Telecommunications	Regular
TLO US	SPDR Barclays Capital Long Term Treasury ETF	Regular
TLT US	iShares Barclays 20+ Year Treasury Bond Fund	Regular
TMF	Direxion Daily 20 Year Plus Treasury Bull 3x Shares	Regular
TMV	Direxion Daily 20 Year Plus Treasury Bear 3x Shares	Regular
TMW US	SPDR Dow Jones Total Market ETF	Regular
TNA	Direxion Daily Small Cap Bull 3X Shares	Regular
TOK US	iShares MSCI Kokusai Index Fund	Regular
TPS	ProShares UltraShort TIPS	Regular
TQQQ	ProShares UltraPro QQQ	Regular
TRSY	PIMCO Broad U.S. Treasury Index Funds	Regular
TTH US	Telecom HOLDRs Trust	1256
TUR US	iShares MSCI Turkey Index Fund	Regular
TUZ US	PIMCO 1-3 Year U.S. Treasury Index Fund	Regular
TWM US	ProShares UltraShort Russell2000	Regular
TWQ US	ProShares UltraShort Russell 3000	Regular
TYBS	Direxion Daily 20+ Year Treasury Bear 1x Shares	Regular
TYD	Direxion Daily 7-10 Year Treasury Bull 3x Shares	Regular
TYH	Direxion Daily Technology Bull 3X Shares	Regular
TYNS	Direxion Daily 7-10 Year Treasury Bear 1x Shares	Regular
TYO	Direxion Daily 7-10 Year Treasury Bear 3x Shares	Regular
TYP	Direxion Daily Technology Bear 3X Shares	Regular
TZA	Direxion Daily Small Cap Bear 3X Shares	Regular
UBR	ProShares Ultra MSCI Brazil	Regular
UBT	ProShares Ultra 20+ Year Treasury	Regular
UCC US	ProShares Ultra Consumer Services	Regular
UDN US	PowerShares DB US Dollar Index Bearish Fund	1256
UDOW	ProShares UltraPro Dow30	Regular
UGA US	United States Gasoline Fund LP	1256
UGE US	ProShares Ultra Consumer Goods	Regular
UHN US	United States Heating Oil Fund LP	1256
UKF US	ProShares Ultra Russell1000 Growth	Regular
UKK US	ProShares Ultra Russell2000 Growth	Regular
UKW US	ProShares Ultra Russell MidCap Growth	Regular
UMDD	ProShares UltraPro MidCap400	Regular
UMX	ProShares Ultra MSCI Mexico Investable Market	Regular
UNG US	United States Natural Gas Fund LP	1256



## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
UPRO	ProShares UltraPro S&P 500	Regular
UPV	ProShares Ultra MSCI Europe	Regular
UPW US	ProShares Ultra Utilities	Regular
URE US	ProShares Ultra Real Estate	Regular
URTY	ProShares UltraPro Russell2000	Regular
USD US	ProShares Ultra Semiconductors	Regular
USL US	United States 12 Month Oil Fund LP	1256
USO US	United States Oil Fund LP	1256
UST	ProShares Ultra 7-10 Year Treasury	Regular
UTH US	Utilities HOLDRs Trust	1256
UUP US	PowerShares DB US Dollar Index Bullish Fund	1256
UVG US	ProShares Ultra Russell1000 Value	Regular
UVT US	ProShares Ultra Russell2000 Value	Regular
UVU US	ProShares Ultra Russell MidCap Value	Regular
UWC US	ProShares Ultra Russell 3000	Regular
UWM US	ProShares Ultra Russell2000	Regular
UXI US	ProShares Ultra Industrials	Regular
UXJ	ProShares Ultra MSCI Pacific ex-Japan	Regular
UYG US	ProShares Ultra Financials	Regular
UYM US	ProShares Ultra Basic Materials	Regular
VAW US	Vanguard Materials ETF	Regular
VB US	Vanguard Small-Cap ETF	Regular
VBK US	Vanguard Small-Cap Growth ETF	Regular
VBR US	Vanguard Small-Cap Value ETF	Regular
VCIT	Vanguard Intermediate-Term Corporate Bond ETF	Regular
VCLT	Vanguard Long-Term Corporate Bond ETF	Regular
VCR US	Vanguard Consumer Discretionary ETF	Regular
VCSH	Vanguard Short-Term Corporate Bond ETF	Regular
VDC US	Vanguard Consumer Staples ETF	Regular
VDE US	Vanguard Energy ETF	Regular
VEA US	Vanguard MSCI EAFE ETF	Regular
VEU US	Vanguard FTSE All-World ex-US ETF	Regular
VFH US	Vanguard Financials ETF	Regular
VGIT	Vanguard Intermediate-Term Government Bond ETF	Regular
VGK US	Vanguard MSCI European ETF	Regular
VGLT	Vanguard Long-Term Government Bond ETF	Regular
VGSH	Vanguard Short-Term Government Bond ETF	Regular
VGT US	Vanguard Information Technology ETF	Regular
VHT US	Vanguard Health Care ETF	Regular
VIG US	Vanguard Dividend Appreciation ETF	Regular
VIS US	Vanguard Industrials ETF	Regular
VMBS	Vanguard Mortgage-Backed Securities ETF	Regular
VNM	Market Vectors Vietnam ETF	Regular
VNQ US	Vanguard REIT ETF	Regular
VNQI	Vanguard Global ex-U.S. Real Estate ETF	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
VO US	Vanguard Mid-Cap ETF	Regular
VOE US	Vanguard Mid-Cap Value Index Fund	Regular
VONE	Vanguard Russell 1000	Regular
VONG	Vanguard Russell 1000 Growth ETF	Regular
VONV	Vanguard Russell 1000 Value	Regular
VOO	Vanguard S&P 500 ETF	Regular
VOT US	Vanguard Mid-Cap Growth Index Fund	Regular
VOX US	Vanguard Telecommunication Services ETF	Regular
VPL US	Vanguard MSCI Pacific ETF	Regular
VPU US	Vanguard Utilities ETF	Regular
VRD	SPDR Nuveen S&P VRDO Municipal Bond ETF	Regular
VSS	Vanguard FTSE All World ex-US Small-Cap ETF	Regular
VT	Vanguard Total World Stock Index Fund ETF	Regular
VTI US	Vanguard Total Stock Market ETF	Regular
VTV US	Vanguard Value ETF	Regular
VUG US	Vanguard Growth ETF	Regular
VV US	Vanguard Large-Cap ETF	Regular
VWO US	Vanguard MSCI Emerging Markets ETF	Regular
VXF US	Vanguard Extended Market ETF	Regular
VXUS	Vanguard Total International Stock ETF	Regular
VYM US	Vanguard High Dividend Yield ETF	Regular
WDTI	WisdomTree Managed Futures Strategy Fund	Regular
WIP US	SPDR DB International Government Inflation-Protected Bond ETF	Regular
WMH US	Wireless HOLDRs Trust	1256
WOOD	iShares S&P Global Timber & Forestry Index Fund	Regular
WPS US	iShares S&P Developed ex-U.S. Property Index Fund	Regular
XBI US	SPDR S&P Biotech ETF	Regular
XES US	SPDR S&P Oil & Gas Equipment & Services ETF	Regular
XHB US	SPDR S&P Homebuilders ETF	Regular
XHE	SPDR S&P Health Care Equipment ETF	Regular
XLB US	Materials Select Sector SPDR Fund	Regular
XLE US	Energy Select Sector SPDR Fund	Regular
XLF US	Financial Select Sector SPDR Fund	Regular
XLG US	Rydex Russell Top 50 ETF	Regular
XLI US	Industrial Select Sector SPDR Fund	Regular
XLK US	Technology Select Sector SPDR Fund	Regular
XLP US	Consumer Staples Select Sector SPDR Fund	Regular
XLU US	Utilities Select Sector SPDR Fund	Regular
XLV US	Health Care Select Sector SPDR Fund	Regular
XLY US	Consumer Discretionary Select Sector SPDR Fund	Regular
XME US	SPDR S&P Metals & Mining ETF	Regular
XOP US	SPDR S&P Oil & Gas Exploration & Production ETF	Regular
XPH US	SPDR S&P Pharmaceuticals ETF	Regular
XPP	ProShares Ultra FTSE China 25	Regular
XRT US	SPDR S&P Retail ETF	Regular

## Table of ETF Options and Their Taxation

ETF Symbol	Name	Sec.1256 or Regular
XSD US	SPDR S&P Semiconductor ETF	Regular
XTL	SPDR S&P Teleccom ETF	Regular
XTN	SPDR S&P Transportation ETF	Regular
YXI	ProShares Short FTSE China 25	Regular
ZROZ	PIMCO 25+ Year Zero Coupon US Treasury Index Fund	Regular