(December 2017) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name T-REX 2X LONG NVIDIA DAILY TARGET ETF 93-1493089 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **ANN MACDONALD** AMACDONALD@CCOFVA.COM 804-267-7409 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 8730 STONY POINT PKWY STE 205 **RICHMOND VA, 23235** 8 Date of action 9 Classification and description STOCK SPLIT 7/15/2024 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 26923N819 N/A **NVDX** N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► T-REX 2X LONG NVIDIA DAILY TARGET ETF ("THE FUND") IS A REGULATED INVESTMENT COMPANY. THE FUND EFFECTED A TEN-FOR-ONE STOCK SPLIT OF OUTSTANDING SHARES ON JULY 15, 2024. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► THE STOCK SPLIT IS A NONTAXABLE TRANSACTION WHERE EACH SHAREHOLDER IS REQUIRED TO ALLOCATE THE AGGREGATE TAX BASIS IN SHARES HELD IMMEDIATELY PRIOR TO THE TEN-FOR-ONE SPLIT AMONG SHARES HELD IMMEDIATELY AFTER THE STOCK SPLIT. THE NUMBER OF SHARES HELD BY EACH SHAREHOLDER WAS EFFECTIVELY **MULTIPLIED BY 10.** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE COST BASIS PER SHARE IS DIVIDED BY 10 TO ARRIVE AT THE COST BASIS PER SHARE AFTER THE SPLIT.

Part I		Organizational Action (continu	ued)		, ,
		 			
17 Lis	st the	applicable Internal Revenue Code sec	ction(s) and subsection(s) upon v	which the tax treatment is	based ▶
		EVENUE CODE SECTIONS 305 AND			
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18 Ca	an any	resulting loss be recognized? ► NC)		
		any other information necessary to in			-
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		, it is true, correct, and complete. Declarati			
Sign					
Here	Signa	ture > WWT		Date ►	8.28.2024
	Olgric	Mary Mary	_	Bate	
	Print	your name ► ANN MACDONALD	j	Title ▶ O	FFICER
D~:~		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Paid Propa	ro-	VICTORIA KHATAMOVA			self-employed P01028824
Prepa Use C		Firm's name ► COHEN & COMPA	NY, LTD.	l	Firm's EIN ▶ 34-1912961
USE C	rilly	Firm's address ▶ OFFICES LISTED			Phone no. 800-229-1099
Send Fo	rm 89	37 (including accompanying stateme		ury, Internal Revenue Serv	