

Accretive Asset Management Announces Changes to the Constituents of BulletShares® USD High Yield Corporate Bond Indices

Naperville, IL April 27, 2011 Accretive Asset Management LLC today announces changes to the constituents of BulletShares® USD High Yield Corporate Bond Indices. The changes will be effective after the close of business, April 30, 2011.

About BulletShares® Indices

Each BulletShares® USD High Yield Corporate Bond Index tracks a diversified basket of bonds and is designed to have a cash flow profile similar to that of an individual held-to-maturity bond. Investment products based on BulletShares® Indices can be used like individual bonds to create everything from simple laddered portfolios to highly customized portfolios that address the outcome-oriented needs of particular investors.

About Accretive Asset Management

Accretive Asset Management LLC creates investment products that help financial advisors better serve their clients. A recognized innovator in fixed income securities indexing, AAM delivers investor-focused solutions that improve upon traditional indexing techniques. As of April 27, 2011, AAM had licensed BulletShares® Indices to 11 NYSE Arca-listed ETFs with approximately \$370 million in assets under license.

For more information contact:

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Change Type	BulletShares® Index	ISSUER NAME	Maturity Date	Coupon
ADD	BulletShares® USD High Yield Corporate Bond BSJKC Index	iStar Finl Inc	3/1/2012	5.15%
ADD	BulletShares® USD High Yield Corporate Bond BSJKC Index	Vulcan Matls Co	11/30/2012	5.6%
ADD	BulletShares® USD High Yield Corporate Bond BSJKD Index	iStar Finl Inc	10/15/2013	5.95%
ADD	BulletShares® USD High Yield Corporate Bond BSJKD Index	iStar Finl Inc	6/1/2013	8.63%
ADD	BulletShares® USD High Yield Corporate Bond BSJKD Index	Vulcan Matls Co	6/15/2013	6.3%
ADD	BulletShares® USD High Yield Corporate Bond BSJKE Index	iStar Finl Inc	3/1/2014	5.7%
ADD	BulletShares® USD High Yield Corporate Bond BSJKE Index	Aperam	4/1/2016	7.38%

Change Type	BulletShares® Index	ISSUER NAME	Maturity Date	Coupon
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ADD BulletShares® USD High Yield Corporate Bond BSJKG Index Euramax Intl Inc 4/1/2016 9.5%

ADD BulletShares® USD High Yield Corporate Bond BSJKG Index Ferrexpo Fin PLC 4/7/2016 7.88%

ADD BulletShares® USD High Yield Corporate Bond BSJKG Index Hyva Global B V 3/24/2016 8.63%

ADD BulletShares® USD High Yield Corporate Bond BSJKG Index iStar Finl Inc 3/15/2016 5.88%

ADD BulletShares® USD High Yield Corporate Bond BSJKG Index New York Times Co 12/15/2016 6.63%

ADD BulletShares® USD High Yield Corporate Bond BSJKG Index Pittsburgh Glass Wks LLC 4/15/2016 8.5%

ADD BulletShares® USD High Yield Corporate Bond BSJKG Index Sugarhouse Hsp Gaming Prop Mezz LP 4/15/2016 8.63%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index ADS Tactical Inc 4/1/2018 11%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Aperam 4/1/2018 7.75%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index DJO Fin LLC / DJO Fin Corp 4/15/2018 7.75%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Griffon Corp 4/1/2018 7.13%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index National Mentor Hldgs Inc 2/15/2018 12.5%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Oppenheimer Hldgs Inc 4/15/2018 8.75%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Rotech Healthcare Inc 3/15/2018 10.5%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index STHI Holding Corp 3/15/2018 8%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Vulcan Matls Co 11/30/2017 6.4%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Vulcan Matls Co 6/15/2018 7%

ADD BulletShares® USD High Yield Corporate Bond BSJKH Index Vulcan Matls Co 12/15/2018 10.38%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index AEP Inds Inc 4/15/2019 8.25%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index CDW Escrow Corp 4/1/2019 8.5%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index CNL Lifestyle Pptys Inc 4/15/2019 7.25%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index EV Energy Partners LP 4/15/2019 8%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index Eastman Kodak Co 3/15/2019 10.63%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index First Data Corp 6/15/2019 7.38%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index Intelsat Jackson Hldgs S A 4/1/2019 7.25%

Change Type	BulletShares® Index	ISSUER NAME	Maturity Date	Coupon
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ADD BulletShares® USD High Yield Corporate Bond BSJKI Index James Riv Escrow Inc 4/1/2019 7.88%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index Kennedy Wilson Inc 4/1/2019 8.75%

ADD BulletShares® USD High Yield Corporate Bond BSJKI Index LBI Media Inc 4/15/2019 9.25%

DELETE BulletShares® USD High Yield Corporate Bond SJKC Index Rotech Healthcare Inc 4/1/2012 9.5%

DELETE BulletShares® USD High Yield Corporate Bond SJKD Index Energy XXI Gulf Coast Inc 6/15/2013 10%

DELETE BulletShares® USD High Yield Corporate Bond SJKD Index Stewart Enterprises Inc 2/15/2013 6.25%

DELETE BulletShares® USD High Yield Corporate Bond SJKD Index Terremark Worldwide Inc 6/15/2017 12%

DELETE BulletShares® USD High Yield Corporate Bond SJKD Index Williams Clayton Energy Inc 8/1/2013 7.75%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Ameristar Casinos Inc 6/1/2014 9.25%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Burlington Coat Factory Whse Corp 4/15/2014 11.125%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Dresser Rand Group Inc 11/1/2014 7.375%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Headwaters Inc 11/1/2014 11.375%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index NXP B V / NXP Fdg Llc 10/15/2014 7.875%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Qwest Communications Intl Inc 2/15/2014 7.5%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Qwest Communications Intl Inc 2/15/2014 7.5%

DELETE BulletShares® USD High Yield Corporate Bond SJKE Index Thermon Inds Inc 5/1/2017 9.5%

DELETE BulletShares® USD High Yield Corporate Bond SJKF Index Ashtead Hldgs Plc 8/1/2015 8.625%

DELETE BulletShares® USD High Yield Corporate Bond SJKF Index Atlas Pipeline Partners L P Atlas Pipeline Fin Corp 12/15/2015 8.125%

DELETE BulletShares® USD High Yield Corporate Bond SJKF Index Dynegy Inc 6/1/2015 7.5%

DELETE BulletShares® USD High Yield Corporate Bond SJKF Index Greenbrier Cos Inc 5/15/2015 8.375%

DELETE BulletShares® USD High Yield Corporate Bond SJKF Index Qwest Communications Intl Inc 10/1/2015 8%

DELETE BulletShares® USD High Yield Corporate Bond SJKG Index Copano Energy L L C / Copano Energy Fin Corp 3/1/2016 8.125%

DELETE BulletShares® USD High Yield Corporate Bond SJKG Index Dynegy Inc 5/1/2016 8.375%

DELETE BulletShares® USD High Yield Corporate Bond SJKG Index Markwest Energy Ptnrs L P / Fin Corp 7/15/2016 8.5%

Change Type	BulletShares® Index	ISSUER NAME	Maturity Date	Coupon
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DELETE BulletShares® USD High Yield Corporate Bond SJKG Index New York Times Co
12/15/2016 6.625%

DELETE BulletShares® USD High Yield Corporate Bond SJKG Index Peabody Energy Corp
4/15/2016 5.875%

DELETE BulletShares® USD High Yield Corporate Bond SJKG Index Reckson Oper Partnership L
P 3/31/2016 6%

DELETE BulletShares® USD High Yield Corporate Bond SJKI Index Qwest Communications Intl
Inc 4/1/2018 7.125%

DELETE BulletShares® USD High Yield Corporate Bond SJKI Index Sabra Health Care Ltd
Partnership / Sabra Cap Corp 11/1/2018 8.125%

DELETE BulletShares® USD High Yield Corporate Bond SJKI Index Tembec Inds Inc 12/15/2018
11.25%

DELETE BulletShares® USD High Yield Corporate Bond SJKJ Index Dynegy Inc 6/1/2019 7.75%

DELETE BulletShares® USD High Yield Corporate Bond SJKJ Index Homer City Fdg LLC
10/1/2019 8.14%

DELETE BulletShares® USD High Yield Corporate Bond SJKK Index Breitburn Energy Partners L
P / Breitburn Fin Corp 10/15/2020 8.625%

DELETE BulletShares® USD High Yield Corporate Bond SJKK Index Reckson Oper Partnership L
P 3/15/2020 7.75%

DELETE BulletShares® USD High Yield Corporate Bond SJKK Index Steel Dynamics Inc
3/15/2020 7.625%

DELETE BulletShares® USD High Yield Corporate Bond SJKK Index Tenneco Automotive Inc
12/15/2020 6.875%

DELETE BulletShares® USD High Yield Corporate Bond SJKL Index Elizabeth Arden Inc
3/15/2021 7.38%