

**Accretive Asset Management Announces Change to Index
Methodology for BulletShares® USD High Yield Corporate Bond Indices**

Naperville, IL January 26, 2012 Accretive Asset Management LLC today announced a change to the index methodology for BulletShares® USD High Yield Corporate Bond Indices. The change to the index methodology involves a modification to the pricing threshold used to determine the effective maturity of callable bonds for bonds with call dates less than two years away.

About BulletShares® Indices

Each BulletShares® USD 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 January 26, 2011, AAM had licensed BulletShares® Indices to 10 NYSE Arca-listed ETFs with approximately \$832 million in assets under license.

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