

**BULLESHARES® USD HIGH YIELD CORPORATE BOND INDICES LAUNCH
BRINGING THE BULLESHARES® METHODOLOGY TO THE HIGH YIELD SECTOR**

Naperville, IL January 4, 2011 Accretive Asset Management LLC today announced the launch of BulletShares® USD High Yield Corporate Bond Indices, a family of fixed-income indices designed to provide maturity targeted exposure to the U.S.-dollar denominated non-investment grade corporate bond market.

“We are excited to bring the BulletShares® methodology to the high yield sector of the corporate bond market,” said Darrin DeCosta, head of product development for Accretive Asset Management. “The remarkable success of investment products based on our existing investment grade corporate bond indices suggests to us that financial advisors and investors see value in our approach to indexing bonds, which seeks to combine the best attributes of individual bonds and bond funds.”

Each BulletShares® USD High Yield Corporate Bond Index tracks a diversified basket of non-investment grade corporate bonds with the same annual maturity and is designed to have a cash flow profile similar to that of an individual held-to-maturity bond.

Investment products based on BulletShares® USD High Yield Corporate Bond Indices offer a diversified alternative to investing in individual bonds while providing the bond-like benefit of a future maturity date. Since each investment product based on a BulletShares® USD High Yield Corporate Bond Index will have a specific year of maturity, financial advisors and investors can use them to structure diversified bond portfolios with predictable, customized cash flow streams.

Each BulletShares® USD High Yield Corporate Bond Index is based on a rules-based methodology engineered to create diverse portfolios of securities with minimal turnover and appealing liquidity characteristics that enhance the investability of the indices.

Performance and constituent data, along with other descriptive statistics for BulletShares® USD High Yield Corporate Bond Indices are available at www.bulletshares.com.

About Accretive Asset Management

Accretive Asset Management LLC (AAM) creates investment solutions 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 December 31, 2010, AAM had licensed BulletShares® Indices to seven NYSE Arca-listed ETFs with more than \$130 million in assets under license.

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