



## Withholding on Publicly Traded Partnerships ("PTPs") Effective Jan 2023

### Background:

As a result of U.S. Internal Revenue Regulations taking effect 1 January 2023, new withholding charges will be applied to sales proceeds from certain Publicly Traded Partnerships ("PTPs") held by investors who are not U.S. taxpayers. The IRS withholding charges are substantial, therefore, Interactive Brokers has taken steps to limit access to these products for investors who might be unaware of the risks of investing in these PTP products.

Instructions on [How to Access PTP Products](#) are available below in this document.

### What you need to know:

**Amount of Withholding:** 10% of sale or distribution proceeds. This means 10% of the amount of funds that would settle resulting from any transaction or distribution, not just 10% on any calculated profit.

Example of PTP withholding:

*Buy 200 shares @ 50.*

*Transaction value = \$10,000*

*Sell 200 shares @ 51.*

*Transaction value = \$10,200*

*Profit = \$200.*

*Withholding = \$1020 USD*

Assuming no tax reclaim requests, the loss in value to the investor would be \$820

**Affected Instruments:** Please see [the list](#) at the end of this article. The list is maintained on a best efforts basis and there may be some timing issues as information is refreshed. Listed deliverable securities are in scope of the new regulation. Options and other derivative instruments with a PTP as the underlying security are not subject to withholding. However, if the option or derivative is converted into a PTP interest, a subsequent sale of such PTP security would be subject to withholding.

**Special Exemptions:** The IRS regulation provides issuers the ability to get an exemption from the PTP withholding requirement. The exemption is valid for 92 days, and issuers are required to re-certify with the IRS to extend the duration of the exemption. IBKR will try, on a best-efforts basis, to publish which of the affected instruments have an operating exemption, but investor's should ensure they are choosing products whose withholding conditions they fully understand. The issuer document that provides for a withholding exemption is generally referred to as a "Qualified Notice"

**What Investors are affected:** All investors who are not considered 'resident' for U.S. tax purposes, i.e. investors who are not subject to U.S. taxation and tax reporting (and therefore doesn't file a W-9 IRS tax form).

**Reporting:** Withholding will be reported on the year-end Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

**How to Access PTP Products as a Non-US Taxpayer:** Please login to Client Portal and [create a web ticket](#) through the Message Center. The summary of the message should read "**Access to PTP Products**" and the body of the message

should have a request to enable trading for PTP symbols.

**Additional Resources:** For those interested in understanding additional information about the new regulation, please see the IRS website for IRC Sec. 1446(f): <http://www.irs.gov/individuals/international-taxpayers/partnership-withholding>

### **PTP Instruments**

This list identifies PTP securities which may be subject to withholding under the IRS Regulation referenced above. The products are presented in 2 groups: those with a "[Qualified Notice](#)" exemption, and those "[without Qualified Notice](#)". The lists are shown on a best efforts basis for convenience only. IBKR does not guarantee the accuracy or timeliness of the information, and investors should independently verify that products in which they are invested in, or intend to invest, have the necessary exemptions to avoid punitive withholding outcomes. Duration of the exemptions should also be monitored by position holders in the instruments.

### **PTP Securities with known Qualified Notice**

ISIN	Symbol	Name
US92891H1014	SVIX	-1X SHORT VIX FUTURES ETF
US92891H3093	UVIX	2X LONG VIX FUTURES ETF
US0917491013	BITW	BITWISE 10 CRYPTO INDEX FUND
BMG162341090	BBU	BROOKFIELD BUSINESS PT-UNIT
BMG162522756	BIP PRB	BROOKFIELD INFRASTRUCTUR
BMG162521014	BIP	BROOKFIELD INFRASTRUCTURE PA
USG162522670	BIP PRA	BROOKFIELD INFRASTRUCTURE PARTNERS LP
BMG162491499	BPYPP	BROOKFIELD PROPERTY PART
BMG162491564	BPYPO	BROOKFIELD PROPERTY PART
BMG162491648	BPYPN	BROOKFIELD PROPERTY PART
BMG162582313	BEP PRA	BROOKFIELD RENEWABLE PAR
BMG162581083	BEP	BROOKFIELD RENEWABLE PARTNER
CA16141A1030	CSH.UN	CHARTWELL RETIREMENT RESIDEN
US21258A2015	SPKX	CONVXTY SHS 1X SPIKES FUTUR
US21258A1025	SPKY	CONVXTY SHS DAILY 1.5X SP FU

US26800L1008	WEIX	DYNAMIC SHORT SHORT
CA3874371147	GRP U	GRANITE REAL ESTATE INVESTME
US88166A8053	DEFI	HASHDEX BITCOIN FUTURES ETF
US46140H1068	DBA	INVESCO DB AGRICULTURE FUND
US46140H7008	DBB	INVESCO DB BASE METALS FUND
US46138B1035	DBC	INVESCO DB COMMODITY INDEX T
US46140H3049	DBE	INVESCO DB ENERGY FUND
US46139B1026	DBV	INVESCO DB G10 CURRENCY HARV
US46140H6018	DGL	INVESCO DB GOLD FUND
US46140H4039	DBO	INVESCO DB OIL FUND
US46140H5028	DBP	INVESCO DB PRECIOUS METALS F
US46140H2058	DBS	INVESCO DB SILVER FUND
US46141D2036	UUP	INVESCO DB US DOLLAR INDEX B
US46141D1046	UDN	INVESCO DB US DOLLAR INDEX B
US46428R1077	GSG	ISHARES S&P GSCI COMMODITY I
BMG540501027	LAZ	LAZARD LTD-CL A
BMG1624R1079	BPYPM	NEW LP PREFERRED UNITS CAD
CA70214T1012	PVF.PR.U	PARTNERS VALUE INVEST LP
CA70214T1194	PVF.UN	PARTNERS VALUE INVESTMENTS I
US74347W1302	SVXY	PROSHARES SHORT VIX ST FUTUR
US74347Y8883	UCO	PROSHARES ULTRA BLOOMBERG CR
US74347Y8701	BOIL	PROSHARES ULTRA BLOOMBERG NA

US74347W8745	ULE	PROSHARES ULTRA EURO
US74347W6012	UGL	PROSHARES ULTRA GOLD
US74347W3530	AGQ	PROSHARES ULTRA SILVER
US74347Y8396	UVXY	PROSHARES ULTRA VIX ST FUTUR
US74347W2706	YCL	PROSHARES ULTRA YEN
US74347Y7976	SCO	PROSHARES ULTRASHORT BLOOMBE
US74347Y8131	KOLD	PROSHARES ULTRASHORT BLOOMBE
US74347W8828	EUO	PROSHARES ULTRASHORT EURO
US74347W3951	GLL	PROSHARES ULTRASHORT GOLD
US74347Y8479	ZSL	PROSHARES ULTRASHORT SILVER
US74347W5691	YCS	PROSHARES ULTRASHORT YEN
US74347W3381	VIXM	PROSHARES VIX MID-TERM FUT
US74347Y8545	VIXY	PROSHARES VIX SHORT-TERM FUT
US85814R2067	SPLP PRA	STEEL PARTNERS HOLDINGS LP
US88166A7063	TAGS	TEUCRIUM AGRICULTURAL FUND
US88166A1025	CORN	TEUCRIUM CORN FUND
US88166A6073	SOYB	TEUCRIUM SOYBEAN FUND
US88166A4094	CANE	TEUCRIUM SUGAR FUND
US88166A5083	WEAT	TEUCRIUM WHEAT FUND
US91288X1090	UNL	UNITED STATES 12 MONTH NATUR
US91288V1035	USL	UNITED STATES 12 MONTH OIL
US91167Q1004	BNO	UNITED STATES BRENT OIL FUND

US9117171069	USCI	UNITED STATES COMMODITY INDE
US9117181043	CPER	UNITED STATES COPPER INDEX
US91201T1025	UGA	UNITED STATES GAS FUND LP
US91232N2071	USO	UNITED STATES OIL FUND LP
US9123183009	UNG	US NATURAL GAS FUND LP

**PTP Securities without Qualified Notices**

ISIN	Symbol	Name
US28252B3096	-	1847 HOLDINGS LLC
US28252B8046	EFSH	1847 HOLDINGS LLC
US00434L1098	-	ACCESS MIDSTREAM PARTNERS LP
US0093661058	AIRL	AIRLEASE LTD
US01855A1016	AC	ALLIANCE CAP MGMT LP
US01861G1004	AHGP	ALLIANCE HOLDINGS GP LP
US01877R1086	ARLP	ALLIANCE RESOURCE PARTNERS
US01881G1067	AB	ALLIANCEBERNSTEIN HOLDING LP
US02052T1097	ALDW	ALON USA PARTNERS LP
US02364V1070	-	AMERICA FIRST MULTIFAMILY IN
US02364V2060	ATAX	AMERICA FIRST MULTIFAMILY IN
US02364Y1010	AFREZ	AMERICA FIRST REAL ESTATE INVESTMENT PARTNERS
US02520N1063	APO	AMERICAN COMMUNITY PROPERTIE
CA0266951064	HOT.UN	AMERICAN HOTEL INCOME PROPER
US0268621028	AIA	AMERICAN INSD MTG INVS

US02752P1003	-	AMERICAN MIDSTREAM PARTNERS
US0291692087	ACP PR	AMERICAN REAL ESTATE PRTNRS: ACP PR
US0291691097	ACP	AMERICAN REAL ESTATE PTNR-LP
US0293162055	-	AMERICAN RESTAURANT PRTNR LP
US0309751065	APU	AMERIGAS PARTNERS-LP
US02686F1030	AIJ	AMERN INSD MTG INVS L P 86
US02686G1013	AIK	AMERN INSD MTG INVS L P 88
US0293161065	XXMUT	AMERN RESTAURANT PARTNERS
US03350F1066	ANDX	ANDEAVOR LOGISTICS LP
US03673L1035	-	ANTERO MIDSTREAM PARTNERS LP
GB00B15Y0C52	AAAA	AP ALTERNATIVE ASSETS LP
US0376123065	-	APOLLO GLOBAL MANAGEMENT - A
US0376124055	APO PRA.O	APOLLO MANAGEMENT LLC
US0376125045	APO PRB.O	APOLLO MANAGEMENT LLC
US03879N1019	ARCX	ARC LOGISTICS PARTNERS LP
US30225N1054	EXLP	ARCHROCK PARTNERS LP
US03957U1007	APLP	ARCHROCK PARTNERS LP
US04014Y1010	-	ARES MANAGEMENT LP
US04014Y2000	ARES PRA.	ARES MGMT LP PFD UNIT SER A
US04929Q1022	-	ATLAS ENERGY GROUP LLC
US04939R1086	-	ATLAS ENERGY LP
US04930A1043	ATLS	ATLAS ENERGY LP

US0493031001	ATN	ATLAS ENERGY RESOURCES LLC
US0493921037	APL	ATLAS PIPELINE PARTNERS LP
US0493923017	APL PRECL	ATLAS PIPELINE PARTNERS, L.P. CUMV
US04941A4085	ARPPQ	ATLAS RESOURCE PARTNERS
US04941A1016	ARPJQ	ATLAS RESOURCE PARTNERS LP
US04941A5074	ARNPQ	ATLAS RESOURCE PARTNERS
US0548071028	AZLCZ	AZTEC LAND & CATTLE LTD
US05501X1000	AZURQ	AZURE MIDSTREAM PARTNERS LP
US0806941029	OZ	BELPOINTE PREP LLC
US09225M1018	BSM	BLACK STONE MINERALS LP
US0925ESC094	BHL.ESC	BLACKROCK DEFINED OPPORTUNIT - ESCROW
US09253U1088	-	BLACKSTONE GROUP LP/THE
US09625U2087	BKEPP	BLUEKNIGHT ENERGY PARTNERS - SERIES A PREF UNIT
US09625U1097	BKEP	BLUEKNIGHT ENERGY PARTNERS L
US0966271043	BWP	BOARDWALK PIPELINE PARTNERS
US0556EL1098	BPMP	BP MIDSTREAM PARTNERS LP
US26923H2004	BDRY	BREAKWAVE DRY BULK SHIPPING
US1067761072	BBEPQ	BREITBURN ENERGY PARTNERS LP
US1067761155	BBPPQ	BREITBURN ENG PARTNERS LP CUM REDEE
BMG162491077	BPY	BROOKFIELD PROPERTY PARTNERS
US1181671058	BGH	BUCKEYE GP HOLDINGS LP
US1182301010	BPL	BUCKEYE PARTNERS LP

US1272072075	CSD PRA	CADBURY SCHWEPPE DEL L P
US1314761032	CLMT	CALUMET SPECIALTY PRODUCTS
TC0001464281	ACE PRB	CAPITAL RE LLC: 7.65% CUM "MIPS"
US14309L1026	-	CARLYLE GROUP INC/THE
US1501851067	FUN	CEDAR FAIR -LP
US15188T1088	-	CENTERLINE HOLDING CO
US1534231089	ENGY	CENTRAL ENERGY PARTNERS LP
US14309L2016	TCGP	CG 5 7/8 PERP PFD
US1609081096	CHC	CHARTERMAC
US16411Q1013	CQP	CHENIERE ENERGY PARTNERS LP
US1651851099	CHKR	CHESAPEAKE GRANITE WASH TRUS
US16524K1088	-	CHESAPEAKE MIDSTREAM PARTNER
US12547R1059	CIFC	CIFC LLC
US18383H1014	-	CLAYMORE MACROSHARES OIL DOW
US18383R1095	-	CLAYMORE MACROSHARES OIL UP
US12592V1008	-	CNX COAL RESOURCES LP
US12654A1016	CNXM	CNX MIDSTREAM PARTNERS LP
US1982811077	CPPL	COLUMBIA PIPELINE PARTNERS L
US20467A1016	GSJK	COMPRESSCO PARTNERS LP
US20588V3078	CAG PRB	CONAGRA CAP L C: CAG PRB
US2068121092	-	CONE MIDSTREAM PARTNERS LP
US20855T1007	CCR	CONSOL COAL RESOURCES LP



US21038E1010	-	CONSTELLATION ENERGY PARTNER
GG00B1WR8K11	CCAP	CONVERSUS CAPITAL
US2128491030	CWPS	CONWEST PARTNERSHIP LP-UNITS
US2172021006	CPNO	COPANO ENERGY LLC-UNITS
US2189161043	CNPP	CORNERSTONE PROPANE PARTNERS
US2263443077	CEQP PR	CRESTWOOD EQUITY PARTNER
US2263441097	-	CRESTWOOD EQUITY PARTNERS LP
US2263442087	CEQP	CRESTWOOD EQUITY PARTNERS LP
US2263721001	-	CRESTWOOD MIDSTREAM PARTNERS
US2263781070	CMLP	CRESTWOOD MIDSTREAM PARTNERS
US22676R1150	KWH.UN	CRIUS ENERGY TRUST
US22758A1051	CAPL	CROSSAMERICA PARTNERS LP
US22765U1025	-	CROSSTEX ENERGY LP
US2284391057	CRPPE	CROWN PAC PARTNERS L P
US12637A1034	CCLP	CSI COMPRESSCO LP
US1266331065	-	CVR PARTNERS LP
US1266332055	UAN	CVR PARTNERS LP
US12663P1075	CVRR	CVR REFINING LP
US2327511075	-	CYPRESS ENVIRONMENTAL PARTNE
US23311P3082	DCP PRC	DCP 7.95 PERP PFD - DCP MIDSTREAM LP
US23311P1003	DCP	DCP MIDSTREAM L.P.
US23311P2092	DCP PRB	DCP MIDSTREAM LP

US24664T1034	DKL	DELEK LOGISTICS PARTNERS LP
US25490F2092	BARS	DIREXION DAILY GOLD BEAR 3X
US25490F1003	BAR	DIREXION DAILY GOLD BULL 3X
US2574541080	-	DOMINION ENERGY MIDSTREAM PA
US25820R1059	DMLP	DORCHESTER MINERALS LP
US2650261041	DEP	DUNCAN ENERGY PARTNERS LP
US2662242039	DQ PRA	DUQUESNE CAP L P
SGXC28500103	LIW	EAGLE HOSPITALITY TRUST
US26985R1041	EROC	EAGLE ROCK ENERGY PARTNERS
US26827L1098	ECTM	ECA MARCELLUS TRUST I
US2837021086	EPB	EL PASO PIPELINE PARTNERS LP
US29102H1086	EMESQ	EMERGE ENERGY SERVICES LP
US2921021000	ESBA	EMPIRE STATE REALTY OP LP-ES
US2921023089	FISK	EMPIRE STATE REALTY OP -S250
US2921022099	OGCP	EMPIRE STATE REALTY OP-S60
US2924801002	ENBL	ENABLE MIDSTREAM PARTNERS LP
US29250R1068	EEP	ENBRIDGE ENERGY PARTNERS LP
US29257A1060	ENP	ENCORE ENERGY PARTNERS-LP
US29273V1008	ET	ENERGY TRANSFER LP
US29273V6056	ET PRE	ENERGY TRANSFER LP 7.6% PERP PFD U
US29273V5066	ET PRD	ENERGY TRANSFER LP 7.625% PERP PFD
US29273V4077	ET PRC	ENERGY TRANSFER LP

US29278N1037	ETP	ENERGY TRANSFER OPERATING LP
US29278N5095	ETP PRE	ENERGY TRANSFER OPERATNG
US29278N3017	ETP PRC	ENERGY TRANSFER PARTNERS
US29273R1095	-	ENERGY TRANSFER PARTNERS LP
US29278N4007	ETP PRD	ENERGY TRANSFER PARTNERS
US29336U1079	ENLK	ENLINK MIDSTREAM PARTNERS LP
TC0001373946	ECTPQ	ENRON CAP LLC
US29357D2080	ECSPQ	ENRON CAPITAL RESOURCES 9% CUM RED PFD
US2937161063	EPE	ENTERPRISE GP HOLDINGS LP
US2937921078	EPD	ENTERPRISE PRODUCTS PARTNERS
US29414J1079	-	ENVIVA PARTNERS LP
US26885J1034	EQGP	EQGP HOLDINGS LP
US26885B1008	EQM	EQM MIDSTREAM PARTNERS LP
US092ESC0377	BGIO.ESC	ESC BGIO LIQUIDATION TRUST
US26926V1070	EVEPQ	EV ENERGY PARTNERS LP
US30053M1045	SNMP	EVOLVE TRANSITION INFRASTRUC
US30304T1060	FSG	FACTORSHARES 2X: GOLD-S&P500
US30304P1049	FOL	FACTORSHARES 2X: OIL-S&P500
US3030461061	FSE	FACTORSHARES 2X: S&P500-TBD
US3030481028	FSU	FACTORSHARES 2X: S&P500-USD
US3030471045	FSA	FACTORSHARES 2X: TBD-S&P500
US3152933087	FGPRB	FERRELLGAS PARTNERS LP-B

US3152931008	FGPRQ	FERRELLGAS PARTNERS-LP
US3152932097	FGPR	FERRELLGAS PARTNERS-LP
US30242M1062	XXFPL	FFP PARTNERS -LP-CL A
US34552U1043	FELPQ	FORESIGHT ENERGY LP
US34958B1061	-	FORTRESS INVESTMENT GRP-CL A
US34960P2002	FTAI	FORTRESS TRANS & INFRAST
US34960P3091	FTAI	FORTRESS TRANS & INFRAST
US34960P4081	FTAI	FORTRESS TRANS & INFRAST
US34960P1012	FTAI	FORTRESS TRANSPORTATION-CL A
US36761Q1058	GWYGU	GATEWAY GARAGE PARTNERS LLC
US3719271047	GEL	GENESIS ENERGY L.P.
US37959R1032	GBLI	GLOBAL INDEMNITY GROUP LLC-A
US37946R1095	GLP	GLOBAL PARTNERS LP
US37946R2085	GLP PRA	GLOBAL PARTNERS LP
US37946R3075	GLP PRB	GLOBAL PARTNERS LP
US38349K1051	GDVTZ	GOULD INVESTORS LP
US3860872098	GRM PRA	GRAND MET DEL L P
US3932211069	GPP	GREEN PLAINS PARTNERS LP
US39525T1007	-	GREENHAVEN COAL FUND
US3952581060	-	GREENHAVEN CONTINUOUS CMDTY
US40274U1088	GTM	GULFTERRA ENERGY PARTNERS LP
US4038291047	GYRO	GYRODYNE LLC

US40636T2033	HRY	HALLWOOD RLTY PARTNERS L P
BMG4285W1001	HRBGF	HARBOR GLOBAL COMPANY LTD
US41988L2025	NNUTU	HAWAIIAN MACADAMIA NUT ORCHA
US4223571039	HTLLQ	HEARTLAND PARTNERS LP-A
US4269181081	HPG	HERITAGE PROPANE PRTNRS LP
US4281041032	-	HESS MIDSTREAM PARTNERS LP
US4283371098	HCRSQ	HI-CRUSH INC
US43129M1071	HPGP	HILAND HOLDINGS GP LP
US4312911039	HLND	HILAND PARTNERS LP
US4357631070	HEP	HOLLY ENERGY PARTNERS LP
US4511001012	IEP	ICAHN ENTERPRISES LP
US4511002002	IEP PRCL	ICAHN ENTERPRISES LP
US4511001194	IEPRR	ICAHN ENTERPRISES LP-RIGHT
US45661Q1076	NRGP	INERGY HOLDINGS LP
US4566151035	-	INERGY LP
US45671U1060	-	INERGY MIDSTREAM LP
US4608852053	IGLPA	INTERSTATE GEN L P
US4642941078	ALT	ISHARE DIVERSIFIED ALT TRUST
US45032K1025	CMDT	ISHARES COMMODITY OPTIMIZED
US46643C1099	JPEP	JP ENERGY PARTNERS LP
US4841691078	KPP	KANEB PIPE LINE PARTNERS L P
US4841731098	KSL	KANEB SERVICES LLC

US4945501066	KMP	KINDER MORGAN ENERGY PRTNRS
GB00B13BNQ35	KKR	KKR & CO (GUERNSEY) LP
US48248M2017	KKR PRA.O	KKR & CO LP
US48248M3007	KKR PRB.O	KKR 6 1/2 12/31/49 PFD
US48248A3068	KFN	KKR FINANCIAL HOLDINGS LLC
US48248A6038	KFN PRCL	KKR FINANCIAL HOLDINGS
US48268Y1010	KSP	K-SEA TRANSPORTATION PARTNER
US5053461068	LAACZ	LAACO LTD-UNITS OF LTD PRTNS
US51508J2078	LMRKP	LANDMARK INFRASTRUCTURE
US51508J1088	LMRK	LANDMARK INFRASTRUCTURE PART
US51508J4058	LMRKN	LANDMARK INFRASTRUCTURE PARTNERS LP
US51508J3068	LMRKO	LANDMARK INFRASTRUCTURE
US5248141005	-	LEHIGH GAS PARTNERS LP
US5327711025	-	LIN MEDIA LLC - A
US5357631069	LNKE	LINK ENERGY LLC
US5360201009	LINEQ	LINN ENERGY LLC-UNITS
US50214A1043	LRE	LRR ENERGY LP
US55608B1052	MIC.USD	MACQUARIE INFRASTRUCTURE HOL
US55610T1025	-	MACROSHARES \$100 OIL DOWN
US55610W1053	-	MACROSHARES \$100 OIL UP
US55610X1037	DMM	MACROSHARES MAJ MET HOU DOWN
US55610R1068	UMM	MACROSHARES MAJ MET HOU UP

US55610N1054	DCR	MACROSHARES OIL DOWN TRADEABLE
US55610L1098	UCR	MACROSHARES OIL UP TRADEABLE T
US55610T2015	DOY	MACROSHARES USD 100 OIL DOWN
US55610W2044	UOY	MACROSHARES USD 100 OIL UP
US55907R1086	MGG	MAGELLAN MIDSTREAM HOLDINGS
US5590801065	MMP	MAGELLAN MIDSTREAM PARTNERS
US5707591005	MWE	MARKWEST ENERGY PARTNERS LP
US57118V1008	-	MARLIN MIDSTREAM PARTNERS LP
US5733311055	MMLP	MARTIN MIDSTREAM PARTNERS LP
US5860481002	MEMPQ	MEMORIAL PRODUCTION PARTNERS
US55271M2061	MUK PRA	MEPC INTL CAP L P
US59140L1008	IDIV	METAURUS US EQUITY CUMULATIV
US59140L2097	-	METAURUS US EQUITY EX DIVIDE
US59564N1037	MEP	MIDCOAST ENERGY PARTNERS LP
US59560V1098	-	MID-CON ENERGY PARTNERS LP
US59560V2088	MCEP	MID-CON ENERGY PARTNERS LP
US6050342061	ME PRA	MISSION CAP L P
US6050343051	ME PRB	MISSION CAP L P: ME PRB
US55307U1079	-	ML MACADAMIA ORCHARDS LP-UT
US55336V1008	MPLX	MPLX LP
US62624B1017	-	MUNICIPAL MORTGAGE & EQUITY
US55406N1037	MYTH	MYT HLDG LLC BE+

US63900P1030	-	NATURAL RESOURCE PARTNERS LP
US63900P4000	NSP	NATURAL RESOURCE PARTNERS LP -PARTNERSHIP UNITS
US63900P6088	NRP	NATURAL RESOURCE PARTNERS LP
US63900P5098	NSP	NATURAL RESOURCE PARTNERS LP
US6442061049	NEN	NEW ENGLAND REALTY ASSOC-LP
US64881E1091	NSLPQ	NEW SOURCE ENERGY PARTNERS L
US64881E3071	NUSPQ	NEW SOURCE ENG PARTNERS LP 11%SR A
US64ESC19977	NYRT.ESC	NEW YORK REIT INC - ESCROW
US6514261089	NHL	NEWHALL LAND & FARMING CO
US62913M2061	NGL PRB	NGL 9 PERP PFD
US62913M1071	NGL	NGL ENERGY PARTNERS LP
US62913M3051	NGL PRC	NGL ENERGY PARTNERS LP
US6546781013	NKA	NISKA GAS STORAGE PARTNERS-U
US65506L1052	NBLX	NOBLE MIDSTREAM PARTNERS LP
US6658261036	NTI	NORTHERN TIER ENERGY LP
US67058H3003	NS PRB	NSUS 7 5/8 PERP PFD
US67058H2013	NS PRA	NSUS 8 1/2 12/31/49
US6294221063	NLP	NTS REALTY HOLDINGS LP
US67058H1023	NS	NUSTAR ENERGY LP
US67058H4092	NS PRC	NUSTAR ENERGY LP
US67059L1026	-	NUSTAR GP HOLDINGS LLC
US67074P1049	CFD	NUVEEN DIVERSIFIED COMMODITY



US6707311089	CTF	NUVEEN LONG/SHORT COMMODITY
US6740011027	OKCMZ	OAKTREE CAP GROUP-UTS CL A
US6740012017	OAK	OAKTREE CAPITAL GROUP LLC
US6740013007	OAK PRA	OAKTREE CAPITAL GRP LLC
US6740014096	OAK PRB	OAKTREE CAPITAL GRP LLC
US67420T2069	OMP	OASIS MIDSTREAM PARTNERS LP
US67551U1051	-	OCH-ZIFF CAPITAL MANAGEMEN-A
US67091N1081	OCIP	OCI PARTNERS LP
US67081B1061	-	OCI RESOURCES LP
US6780491071	OILT	OILTANKING PARTNERS LP
US68268N1037	OKS	ONEOK PARTNERS LP
US6710281089	OSP	OSG AMERICA LP
US6918071019	OXF	OXFORD RESOURCE PARTNERS LP
US6931391071	PNG	PAA NATURAL GAS STORAGE LP
US69422R1059	PPX	PACIFIC ENERGY PARTNERS LP
US69318Q1040	PBFX	PBF LOGISTICS LP
CA7069025095	-	PENGROWTH ENERGY TRUST-A
US70788P1057	-	PENN VIRGINIA GP HOLDINGS LP
US7078841027	-	PENN VIRGINIA RESOURCE PARTN
US7093111042	PTXP	PENNTEx MIDSTREAM PARTNERS L
US71672U1016	PDH	PETROLOGISTICS LP
US55406N2027	PFDM	PFD MYT HLDG CO BE+

US7185492078	PSXP	PHILLIPS 66 PARTNERS LP
US7192171012	PLP	PHOSPHATE RESOURCE PRTNRS L.P.
US72388B1061	PSE	PIONEER SOUTHWEST ENERGY PAR
US7265031051	PAA	PLAINS ALL AMER PIPELINE LP
US69341H1059	GFWQZ	PLM EQUIPMENT GROWTH FD III
US7328571077	POPE	POPE RESOURCES
US73936B4086	-	POWERSHARES DB AGRICULTURE F
US73936B7055	-	POWERSHARES DB BASE METALS F
US73935S1050	-	POWERSHARES DB COMMODITY IND
US73936B1017	-	POWERSHARES DB ENERGY FUND
US73935Y1029	-	POWERSHARES DB G10 CURR HARV
US73936B6065	-	POWERSHARES DB GOLD FUND
US73936B5075	-	POWERSHARES DB OIL FUND
US73936B2007	-	POWERSHARES DB PREC METALS F
US73936B3096	-	POWERSHARES DB SILVER FUND
US73936D2062	-	POWERSHARES DB US DOL IND BE
US73936D1072	-	POWERSHARES DB US DOL IND BU
SGXC75818630	OXMU	PRIME US REIT
US74347W5360	FUTS	PROSHARES MANAGED FUTURES ST
US74347W7424	-	PROSHARES SHORT EURO ETF
US74347W6277	-	PROSHARES SHORT VIX ST FUTUR
US74347W4942	GDAY	PROSHARES ULT AUSTRALIAN DOL

US74347W7754	-	PROSHARES ULT DJ-UBS NAT GAS
US74347W1062	-	PROSHARES ULTRA BLOOMBERG CO
US74347W2888	UCD	PROSHARES ULTRA BLOOMBERG CO
US74347W6509	-	PROSHARES ULTRA BLOOMBERG CR
US74347W2474	-	PROSHARES ULTRA BLOOMBERG CR
US74347W3209	-	PROSHARES ULTRA BLOOMBERG CR
US74347W1229	-	PROSHARES ULTRA BLOOMBERG NA
US74347Y7067	-	PROSHARES ULTRA BLOOMBERG NA
US74347W2961	-	PROSHARES ULTRA BLOOMBERG NA
US74347W5022	-	PROSHARES ULTRA DJ-UBS CRUDE OIL
US74347W8414	-	PROSHARES ULTRA SILVER
US74347W6350	-	PROSHARES ULTRA VIX ST FUTUR
US74347W4116	-	PROSHARES ULTRA VIX ST FUTUR
US74347W3464	-	PROSHARES ULTRA VIX ST FUTUR
US74347W2540	-	PROSHARES ULTRA VIX ST FUTUR
US74347W1633	-	PROSHARES ULTRA VIX ST FUTUR
US74347W5444	-	PROSHARES ULTRA VIX ST FUTUR
US74347W3795	-	PROSHARES ULTRA VIX ST FUTUR
US74347W3126	-	PROSHARES ULTRA VIX ST FUTUR
US74347W2391	-	PROSHARES ULTRA VIX ST FUTUR
US74347W1484	-	PROSHARES ULTRA VIX ST FUTUR
US74347W8661	-	PROSHARES ULTRA YEN

US74347W2219	-	PROSHARES ULTRAPRO 3X CRUDE
US74347W2136	-	PROSHARES ULTRAPRO 3X SHORT
US74347Y8057	-	PROSHARES ULTRAPRO 3X SHORT
US74347W4603	CROC	PROSHARES ULTRASHORT AUD
US74347Y8214	-	PROSHARES ULTRASHORT BLOOMBE
US74347W6681	-	PROSHARES ULTRASHORT BLOOMBE
US74347W3878	-	PROSHARES ULTRASHORT BLOOMBE
US74347Y8628	-	PROSHARES ULTRASHORT BLOOMBE
US74347W6764	CMD	PROSHARES ULTRASHORT BLOOMBE
US74347W7002	-	PROSHARES ULTRASHORT GOLD
US74347W7184	-	PROSHARES ULTRASHORT GOLD
US74347W8331	-	PROSHARES ULTRASHORT SILVER
US74347W6434	-	PROSHARES ULTRASHORT SILVER
US74347W7267	-	PROSHARES ULTRASHORT SILVER
US74347W1146	-	PROSHARES ULTRASHORT SILVER
US74347W8588	-	PROSHARES ULTRASHORT YEN
US74347W7671	-	PROSHARES ULTSHRT DJ-UBS NAT
US74347W6848	-	PROSHARES VIX MID-TERM FUT
US74347W3613	-	PROSHARES VIX SHORT-TERM FUT
US74347W6921	-	PROSHARES VIX SHORT-TERM FUT
US74347W2623	-	PROSHARES VIX SHORT-TERM FUT
US74347W1716	-	PROSHARES VIX SHORT-TERM FUT

US74347W2052	-	PROSHRE U/S DJ-AIG COMMODITY
US74347W8091	-	PROSHRE U/S DJ-AIG CRUDE OIL
CA74624AUSD4	RUF.U	PURE MULTI-FAMILY REIT LP
CA74624A1084	RUF.UN	PURE MULTI-FAMILY REIT LP
US6936651016	PVR	PVR PARTNERS LP
US74735R1150	QEPM	QEP MIDSTREAM PARTNERS LP
US74734R1086	QRE	QR ENERGY LP
US74836B2097	-	QUEST ENERGY PARTNERS LP
US74839G1067	-	QUICKSILVER GAS SERVICES LP
US75885Y1073	RGP	REGENCY ENERGY PARTNERS LP
US7601131003	RNF	RENTECH NITROGEN PARTNERS LP
US76090H1032	QSP.U	RESTAURANT BRANDS EXCHANGE UNITS
CA76090H1038	QSP.UN	RESTAURANT BRANDS-EXCH UNITS
US76218Y1038	-	RHINO RESOURCE PARTNERS LP
US76218Y2028	-	RHINO RESOURCE PARTNERS LP
US7628191006	RMP	RICE MIDSTREAM PARTNERS LP
US7672711097	-	RIO VISTA ENERGY PARTNERS LP
US7771491054	RRMS	ROSE ROCK MIDSTREAM LP
US78028T1007	-	ROYAL HAWAIIAN ORCHARDS LP
GG00BKTRRM22	RTW	RTW VENTURE FUND LTD
US79971C2017	-	SANCHEZ MIDSTREAM PARTNERS L
US79971A1060	-	SANCHEZ PRODUCTION PARTNERS

US79971C1027	-	SANCHEZ PRODUCTION PARTNERS
US80007T1016	SDTTU	SANDRIDGE MISSISSIPPIAN TRUS
US80007V1061	SDRMU	SANDRIDGE MISSISSIPPIAN TRUS
US80007A1025	-	SANDRIDGE PERMIAN TRUST
MHY737602026	SRG U	SEANERGY MARITIME CORP-UNITS
MHY737601036	-	SEANERGY MARTIME HOLDINGS CORP
US81662W1080	-	SEMGROUP ENERGY PARTNERS LP
US8226341019	SHLX	SHELL MIDSTREAM PARTNERS LP
US1724641097	SIRE	SISECAM RESOURCES LP
US26923H1014	RISE	SIT RISING RATE ETF
US84130C1009	SXEEQ	SOUTHCROSS ENERGY PARTNERS L
US84756N1090	SEP	SPECTRA ENERGY PARTNERS LP
US8493431089	SRLP	SPRAGUE RESOURCES LP
US85512C2044	SGH	STAR GAS PTNRS,LP SR SB UTS
US85814R3057	SPLP PRT	STEEL PARTNERS HLDS LP
US85814R1077	SPLP	STEEL PARTNERS HOLDINGS LP
US86183Q1004	-	STONEMOR PARTNERS LP
US86324B1035	BNPC	STREAM S&P DYN GLOBAL COMM
US8644821048	SPH	SUBURBAN PROPANE PARTNERS LP
US8661421029	-	SUMMIT MIDSTREAM PARTNERS LP
US8661424098	SMLP	SUMMIT MIDSTREAM PARTNERS LP
US86722Y1010	SXCP	SUNCOKE ENERGY PARTNERS LP

US86764L1089	-	SUNOCO LOGISTICS PARTNERS L.P
US86765K1097	SUN	SUNOCO LP
US8692391035	-	SUSSER PETROLEUM PARTNERS LP
US8746971055	TEP	TALLGRASS ENERGY PARTNERS LP
US87611X2045	NGLS PRA	TARGA RESOURCES PARTNERS
US87611X1054	NGLS	TARGA RESOURCES PARTNERS LP
US87233Q1085	TCP	TC PIPELINES LP
US8723841024	TPP	TEPPCO PARTNERS LP
US8810052014	TNH	TERRA NITROGEN COMPANY LP
US88160T1079	-	TESORO LOGISTICS LP
US88166A3005	CRUD	TEUCRIUM CRUDE OIL FUND
US88166A2015	NAGS	TEUCRIUM NATURAL GAS FUND
US89376V1008	TLP	TRANSMONTAIGNE PARTNERS LP
SGXC39411175	ODBU	UNITED HAMPSHIRE US REIT
US91733T3077	USOU	UNITED STATES 3X OIL FUND
US91733T4067	-	UNITED STATES 3X SHORT OIL F
US91733T5056	USOD	UNITED STATES 3X SHORT OIL F
US9117182033	USAG	UNITED STATES AGRICULTURE IN
US9117831084	UHN	UNITED STATES DIESEL-HEATING
US91204P1075	-	UNITED STATES HEATING OIL LP
US9117183023	USMI	UNITED STATES METALS INDEX F
US91232N1081	-	UNITED STATES OIL FUND LP

US9126132052	DNO	UNITED STATES SHORT OIL FUND
US9134301046	UCLP	UNIVERSAL COMPRESSION PARTNE
US9123181029	-	US NATURAL GAS FUND LP
US9123182019	-	US NATURAL GAS FUND LP
US9123181102	-	US NATURAL GAS FUND LP
US9034171036	USSPQ	US SHIPPING PARTNERS LP
US90290N1090	USAC	USA COMPRESSION PARTNERS LP
US9033181036	USDP	USD PARTNERS LP
US91914J1025	VLP	VALERO ENERGY PARTNERS LP
US91914G1085	VEH	VALERO GP HOLDINGS LLC
US91913W1045	VLI	VALERO LP
US92205F2056	VNRAQ	VANGUARD NATURAL RESOU
US92205F4037	VNRCQ	VANGUARD NATURAL RESOU
US92205F1066	VNRSQ	VANGUARD NATURAL RESOURCES
US92205F3047	VNGBQ	VANGUARD NATURAL RESOURCES LLC RED
KYG9325C1050	VTDRF	VANTAGE DRILLING INTERNATION
US93964X1063	WPG	WASHINGTON PG INC UNRESTRICTED SHARES
US95825R1032	-	WESTERN GAS EQUITY PARTNERS
US9582541044	-	WESTERN GAS PARTNERS LP
US9586691035	WES	WESTERN MIDSTREAM PARTNERS L
US95931Q2057	WNRL	WESTERN REFINING LOGISTICS L
US9604171036	WLKP	WESTLAKE CHEMICAL PARTNERS L



US96108P1030	WMLPQ	WESTMORELAND RESOURCE PARTNE
US96949L1052	WPZ	WILLIAMS PARTNERS LP
US96950F1049	WPZ.USD	WILLIAMS PARTNERS LP
US96950K1034	WMZ	WILLIAMS PIPELINE PARTNERS L
US976ESC3018	FUR.ESC	WINTHROP REALTY TRUST - ESCROW
US97718T1051	TONS	WISDOMTREE COAL FUND
US97718W1080	GCC.USD	WISDOMTREE CONTINUOUS COMMOD
US98159G1076	WPT	WORLD POINT TERMINALS LP
US92930Y1073	-	WP CAREY & CO LLC

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