



BNY MELLON
SHAREOWNER SERVICES

Subsidiary Legal Entity

Wilshire 4500 Completion ETF
(NYSE Arca: WXSP)

Cusip: 18383M480

Dear Shareholder(s):

We are pleased to report the payment of the Wilshire 4500 Completion ETF (the “Fund”) December 2011 distribution totaling \$0.298 per share payable on December 30, 2011 to shareholders of record on December 28, 2011. The Fund currently estimates that \$0.258 per share of this distribution will consist of income, \$0.035 per share of this distribution will consist of short-term capital gain, and \$0.005 per share of this distribution will consist of long-term capital gain. A final determination of the tax character of distributions paid by the Fund in 2011 will be reported to shareholders in January 2012 on Form 1099-DIV.

THE BANK OF NEW YORK MELLON
Transfer Agent

December 2011