



800 Westchester Avenue, Suite N611
Rye Brook, New York 10573

2012 QUARTERLY DISTRIBUTIONS - IQ US Real Estate Small Cap ETF (ROOF)				
	Ex-Date	Record Date	Payable Date	\$ / Share
Q1 – MARCH	March 26, 2012	March 28, 2012	March 30, 2012	0.08166
Q2 - JUNE	June 25, 2012	June 27, 2012	June 29, 2012	TBD
Q3 - SEPTEMBER	September 24, 2012	September 26, 2012	September 28, 2012	TBD
Q4 - DECEMBER	TBD	TBD	TBD	TBD

To receive a distribution, you must be a registered shareholder of the fund on the Record Date and must have placed the fund trade prior to the Ex-Date. Distributions are paid to shareholders on the Payable Date. Scheduled distribution dates, including the Payable Date, are subject to change. Past distributions are not indicative of future trends. Please consult your tax professional or financial advisor for more information regarding your tax situation.

Consider the Fund's investment objectives, risks, charges and expenses carefully before investing. A prospectus with this and other information about the Fund may be obtained by visiting www.indexiq.com or by calling (888) 934-0777. Read the prospectus carefully before investing.

The Fund is distributed by ALPS Distributors, Inc. (ALPS), which is not affiliated with IndexIQ.

IDX000893.022013