



PACER ETFs 2017 DISTRIBUTIONS

Year-End Tax Supplement Report

The purpose of this report is to provide the necessary information to financial advisors and brokerage firms to properly classify distributions for Calendar Year 2017 on IRS Form 1099-DIV or Form 1099-INT purposes. The information below is supplemental to the tax form information provided by your broker or financial advisor.

Fund Name	Ticker	Ex-Dividend Date	Record Date	Payable Date	Ordinary Income Rate	Short-Term Capital Gain Rate	Long-Term Capital Gain Rate
Pacer Trendpilot® US Large Cap ETF	PTLC	12/27/2017	12/28/2017	12/29/2017	\$0.27737	\$0	\$0
Pacer Trendpilot® US Mid Cap ETF	PTMC	12/27/2017	12/28/2017	12/29/2017	\$0.20965	\$0	\$0
Pacer Trendpilot® 100 ETF	PTNQ	12/27/2017	12/28/2017	12/29/2017	\$0.09817	\$0	\$0
Pacer Trendpilot® European Index ETF	PTEU	12/27/2017	12/28/2017	12/29/2017	\$0.18560	\$0	\$0
Pacer Global Cash Cows Dividend ETF	GCOW	12/27/2017	12/28/2017	12/29/2017	\$0.22477	\$0	\$0
		9/26/2017	9/27/2017	9/28/2017	\$0.26318	\$0	\$0
		6/27/2017	6/29/2017	6/30/2017	\$0.21803	\$0	\$0
		3/28/2017	3/30/2017	3/31/2017	\$0.17259	\$0	\$0
Pacer US Cash Cows 100 ETF	COWZ	12/27/2017	12/28/2017	12/29/2017	\$0.12761	\$0	\$0
		9/26/2017	9/27/2017	9/28/2017	\$0.29124	\$0	\$0
		6/27/2017	6/29/2017	6/30/2017	\$0.09342	\$0	\$0
		3/28/2017	3/30/2017	3/31/2017	\$0.05241	\$0	\$0
Pacer US Small Cap Cash Cows 100 ETF	CALF	12/27/2017	12/28/2017	12/29/2017	\$0.11804	\$0	\$0
		9/26/2017	9/27/2017	9/28/2017	\$0.06379	\$0	\$0
Pacer Developed Markets International Cash Cows 100 ETF	ICOW	12/27/2017	12/28/2017	12/29/2017	\$0.13909	\$0	\$0
		9/26/2017	9/27/2017	9/28/2017	\$0.09612	\$0	\$0

The chart above is intended to provide information about the potential tax characterization of the Pacer ETFs distributions. It is not intended as tax advice. The tax consequences of Pacer ETFs funds distributions vary by individual taxpayer. Please consult your tax professional for more information regarding your tax situation. To receive a distribution, you must have been a registered shareholder of a Fund on the indicated record date(s). Distributions were paid to shareholders on the payment date(s). Past distributions are not indicative of future distributions. Transactions in shares of the Funds will also generate tax consequences and transaction expenses.



Before investing you should carefully consider the Fund's investment objectives, risks, charges, and expenses. This and other information is in the prospectus. A copy may be obtained by visiting www.paceretfs.com or calling 1-877-337-0500. Please read the prospectus carefully before investing.

An investment in the Funds is subject to investment risk, including the possible loss of principal. Pacer ETF shares may be bought and sold on an exchange through a brokerage account. Brokerage commissions and ETF expenses will reduce investment returns. There can be no assurance that an active trading market for ETF shares will be developed or maintained. The risks associated with these funds are detailed in the prospectus and could include factors such as concentration risk, equity market risk, fixed income risk, government obligations risk, high portfolio turnover risk, large and mid-capitalization investing risk, new fund risk, other investment companies risk, passive investment risk, tracking risk, trend lag risk, currency exchange rate risk, European investments risk, foreign securities risk, geographic concentration risk, non-diversification risk, sector risk, smaller companies risk, monthly exposure risk, style risk and/or special risks of exchange traded funds.

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