

## iShares<sup>®</sup> Silver Trust

### Statement Re: 2017 Broker, Middleman, Custodian, Nominee and Agent Information Reporting

The following information has been provided separately by the Trustee in accordance with Treasury Regulation §1.671-5 (Reporting for Widely Held Fixed Investment Trusts)

- **Trust Name:** iShares<sup>®</sup> Silver Trust
  
- **Trust EIN:** 13-7474456
  
- **Trustee:** Bank of New York Mellon, 2 Hanson Place, 9<sup>th</sup> Floor, Brooklyn, NY 11217
  
- **Trust Classification:** NMWHFIT
  
- **Calculation Period Used:** January 1, 2017 - December 31, 2017
  
- **Income/Expense Reportable Under Reg. §1.671-5(c)(2)(ii)**
  - **Items of Gross Income:** The Trust meets the general de minimis test of Reg. §1.671-5(c)(2)(iv)(D). Under this de minimis test, trust sales proceeds must only be reported if distributed to a beneficial owner. All trust sales proceeds for the calendar year were used to meet trust expenses. Accordingly, no trust sales proceeds are required to be reported. The Trust had no other items of gross income for the calendar year.
  
  - **Items of Expense:** The Grantor Trust Data Table can be used to calculate reportable expenses.