► See separate instructions.

| P | art Reporting I | ssuer | | | | | | |
|------------|---|---------------------------|------------------------------|------------------------------|---|--|--|--|
| 1 | Issuer's name | | | | 2 Issu | er's employer identification number (EIN) | | |
| | Cambridge Can | adian Dividend | | N/A | | | | |
| 3 | 3 Name of contact for additional information 4 Telephon | | | e No. of contact | 5 Ema | il address of contact | | |
| | Duarte Boucinha 416-68 | | | l-1752 | dbou | dboucinha@ci.com | | |
| 6 | Number and street (or P.O. box if mail is not delivered to street address) of contact | | | 7 City, t | own, or post office, state, and ZIP code of contact | | | |
| | 2 Queen Street | East, 20th Floc | or Toronto, Ontario, M5C 3G7 | | | | | |
| 8 | Date of action | | 9 Class | sification and description | | | | |
| | Tax Year 2017 | | | Non-taxable di | stribution | | | |
| 10 | CUSIP number | 11 Serial number(s | 5) | 12 Ticker symbol | 13 Acc | ount number(s) | | |
| | N/A | N/A | | N/A | | N/A | | |
| Ρ | art II Organizatio | onal Action Attac | h additional | statements if needed. S | ee back of form | n for additional questions. | | |
| 14 | Describe the organization ► | A non-taxa taxation ye | ible distri ar. See qu | bution was made to | shareholde nit informat | n shareholders' ownership is measured for rs throughout the 2017 tion of the return of capital | | |
| 15 | Describe the quantitat share or as a percenta | - | | | rity in the hands | of a U.S. taxpayer as an adjustment per | | |
| 16 | Describe the calculation | on of the change in b | asis and the e | data that supports the calcu | lation, such as t | he market values of securities and the | | |
| | valuation dates ► | N/A | | | | | | |
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| Part | | Organiza | ational Action (cont | tinued) | | | |
|-------------|----------------|-------------------------------|--|---|--|---------------|---|
| 17 L | List the | applicable | Internal Revenue Code | section(s) and subsection(s) up | oon which the tax treatr | nent is based | IRC section 301(c)(2), 312 and 316 |
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| | | | | | | | |
| 40 / | Con on | roculting | loss be recognized? | N/A | | | |
| 18 (| Carrany | resulting | | | | | |
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| 19 F | Provide | any other | information necessary to | o implement the adjustment, su | ich as the reportable ta | x year ► | N/A |
| | | | | | | | |
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| | Unde belief | r penalties of, it is true, c | of perjury, I declare that I ha orrect, and complete. Decla | ave examined this return, including ration of preparer (other than office | accompanying schedules r) is based on all information | and statemer | nts, and to the best of my knowledge and eparer has any knowledge. |
| Sign | | , 0 | ΛηΛ | | | | . , , , , , , , , , , , , , , , , , , , |
| Here | Signa | ature ► | //// | | Dat | e► Jan 1 | 9, 2018 |
| | | | David Pauli | | | ► EVP | |
| Paid | | | preparer's name | Preparer's signature | Titli Da | , , , | Check if PTIN |
| Palu | | | | | | | self-employed |

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Form 8937 (12-2017)

| Preparer | | self-employed | | | | |
|---|------------------|---------------|--|--|--|--|
| Use Only | Firm's name | Firm's EIN ► | | | | |
| | Firm's address ► | Phone no. | | | | |
| Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 | | | | | | |