► See separate instructions.

Р	art Reporting	Issuer						
1	Issuer's name				2 Is	suer's employer identification number (EIN)		
	Cambridge Can	adian Divideno		N/A				
3	Name of contact for add	ditional information	4 Telephone No. of contact		5 Er	5 Email address of contact		
	Duarte Boucinha 4			416-681-1752		dboucinha@ci.com		
6	Number and street (or P.O. box if mail is not delivered			to street address) of contact		7 City, town, or post office, state, and ZIP code of contact		
	2 Queen Street	East, 20th Floo	th Floor Toronto, Ontario, M			ronto, Ontario, M5C 3G7		
8	Date of action		9 Classification and description					
	Tax Year 2017		Non-taxable dist		stribution			
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 A	ccount number(s)		
	N/A	N/A		N/A		N/A		
Pa	art II Organizatio	onal Action Attac	h additional	statements if needed. S	ee back of f	orm for additional questions.		
14	Describe the organiza	tional action and, if a	pplicable, the	e date of the action or the da	ate against wh	ich shareholders' ownership is measured for		
	the action ►					lers throughout the 2017		
						ation of the return of capital		
		that occur	red throug	<u>ghout the 2017 taxal</u>	ble year.			
15		Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis \triangleright 0.25184 per unit						
16	Describe the calculation valuation dates ►	on of the change in $k N/A$	asis and the o	data that supports the calcu	lation, such a	s the market values of securities and the		

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
40 /	Con on	roculting	loss be recognized?	N/A			
18 (Carrany	resulting					
19 F	Provide	any other	information necessary to	o implement the adjustment, su	ich as the reportable ta	x year ►	N/A
	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							