## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| P   | art I Reporting I   | ssuer                     |   |                                      |  |  |  |  |  |  |
|---|---|---------------------------|---|--------------------------------------|--|--|--|--|--|--|
| 1   | Issuer's name   |                           | 2 Issuer's employer identification number (EIN) |                                      |  |  |  |  |  |  |
|   | Signature Divid   |                           | N/A   |                                      |  |  |  |  |  |  |
| 3   | Name of contact for add   | ditional information      | 4 Telephon                                      | e No. of contact                     | 5 Email address of contact                                   |  |  |  |  |  |
|   | Duarte Boucinha   |                           | 416-681-1752                                    |                                      | dboucinha@ci.com   |  |  |  |  |  |
| 6   | Number and street (or P   | O.O. box if mail is not   | delivered to s                                  | street address) of contact           | 7 City, town, or post office, state, and ZIP code of contact |  |  |  |  |  |
|   | 2 Queen Street  | East, 20th Floo           | or  |                                      | Toronto, Ontario, M5C 3G7                                    |  |  |  |  |  |
| 8   | Date of action  |                           | 9 Class   | sification and description           |  |  |  |  |  |  |
|   | Tax Year 2017   | ution                     |   |                                      |  |  |  |  |  |  |
| 10  | CUSIP number  | 11 Serial number          | s)  | 12 Ticker symbol                     | 13 Account number(s)   |  |  |  |  |  |
|   | N/A   | N/A                       |   | N/A                                  | N/A  |  |  |  |  |  |
| Р   | Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.  |                           |   |                                      |  |  |  |  |  |  |
| 14  | Describe the organiza   | tional action and, if a   | applicable, the                                 | e date of the action or the date aga | inst which shareholders' ownership is measured for           |  |  |  |  |  |
|   | the action ►  |                           |   | _                                    |  |  |  |  |  |  |
|   | the action A non-taxable distribution was made to shareholders throughout the 2017 taxation year. See question 15 for per unit information of the return of capital |                           |   |                                      |  |  |  |  |  |  |
|   |   |                           |   | shout the 2017 taxable ye            |  |  |  |  |  |  |
| _   |   | tilat occui               | ica miou  | ghout the 2017 taxable yo            | cai.   |  |  |  |  |  |
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| _   |   |                           |   |                                      |  |  |  |  |  |  |
|   |   |                           |   |                                      |  |  |  |  |  |  |
| 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 a |   |                           |   |                                      |  |  |  |  |  |  |
| share or as a percentage of old basis ► 0.11488 per unit  |   |                           |   |                                      |  |  |  |  |  |  |
| _   |   |                           |   |                                      |  |  |  |  |  |  |
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|   |   |                           |   |                                      |  |  |  |  |  |  |
| 16  | Describe the calculation valuation dates ▶  | on of the change in $N/A$ | pasis and the                                   | data that supports the calculation,  | such as the market values of securities and the              |  |  |  |  |  |
|   |   |                           |   |                                      |  |  |  |  |  |  |
| _   |   |                           |   |                                      |  |  |  |  |  |  |
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|   |   |                           |   |                                      |  |  |  |  |  |  |

| Par          | t II   | С     | rganizational Action (contin                      | nued)   |                     |             | , ,                                   |
|--------------|--------|-------|---|---|---------------------|-------------|---------------------------------------|
| 17           | List t | the a | pplicable Internal Revenue Code s                 | ection(s) and subsection(s) upon which          | the tax treatment   | is based ▶  | IRC section 301(c)(2),<br>312 and 316 |
|              |        |       |   |   |                     |             |                                       |
|              |        |       |   |   |                     |             |                                       |
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|              |        |       |   |   |                     |             |                                       |
|              |        |       |   |   |                     |             |                                       |
| 18           | Can    | any   | resulting loss be recognized? ► _                 | N/A   |                     |             |                                       |
|              |        |       |   |   |                     |             |                                       |
|              |        |       |   |   |                     |             |                                       |
|              |        |       |   |   |                     |             |                                       |
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|              |        |       |   |   |                     |             |                                       |
|              |        |       |   |   |                     |             | NI / A                                |
| 19           | Provi  | ide a | iny other information necessary to                | implement the adjustment, such as the           | e reportable tax ye | ar ▶        | N/A                                   |
|              |        |       |   |   |                     |             |                                       |
|              |        |       |   |   |                     |             |                                       |
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|              |        |       |   |   |                     |             |                                       |
|              | Uı     | nder  | penalties of periury. I declare that I have       | re examined this return, including accompar     | nving schedules and | statements. | and to the best of my knowledge and   |
|              |        |       |   | ation of preparer (other than officer) is based |                     |             |                                       |
| Sigr<br>Here | ~ I    | ianat |   |   | Data N              | Jan 19,     | 2018                                  |
|              |        | _     | David Pauli                                       |   |                     | EVP         |                                       |
|              |        |       | our name ► David Pauli Print/Type preparer's name | Preparer's signature                            | Title ► Date        | EVF         | OL L D : PTIN                         |
| Paid         |        |       | Time Type preparer Strame                         | Troparor o orginaturo                           | Date                |             | Check if self-employed                |
| Pre          |        |       | Firm's name                                       |   |                     |             | Firm's EIN ▶                          |
| Use          | . Un   | עיי ר | Firm's address ►                                  |   |                     |             | Phone no.                             |
| Send         | Form   |       |   | ents) to: Department of the Treasury, li        | nternal Revenue S   | ervice, Ogd |                                       |