► See separate instructions.

P	art I Reporting	Issuer				
1	Issuer's name				2 Issuer's employer ide	entification number (EIN)
	Signature Globa	al Resource Co	rporate Class (A)		N/A	
3	3 Name of contact for additional information 4 T			e No. of contact	5 Email address of conta	ct
	Duarte Boucinh	a	416-681	l-1752	dboucinha@ci.com	n
6	Number and street (or P.O. box if mail is not delive 2 Queen Street East, 20th Floor		delivered to s	street address) of contact	7 City, town, or post office, s	state, and ZIP code of contact
			or		Toronto, Ontario	Toronto, Ontario, M5C 3G7
8	Date of action		9 Classification and description			
	Tax Year 2017			Non-taxable d	stribution	
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)	
	N/A	N/A		N/A	N/A	
P	-		ch additional		see back of form for additional of	ouestions.
14	-				ate against which shareholders' ow	
14	the action ►				shareholders throughou	
					nit information of the re-	
				ghout the 2017 taxa		
45	Describe the guartitet	ive offerst of the ever	ni-ational aat	ion on the basis of the ease	with in the bands of a LLC, taxpayor	e oo oo odiyatmaat aar
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 0.11525 per unit					
	share of as a percenta	age of old basis -	<u>0.11525 p</u>	er unit		
16			asis and the	data that supports the calc	lation, such as the market values o	of securities and the
	valuation dates \blacktriangleright	N/A				

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						