► See separate instructions.

| Pá | art Reporting | Issuer | | | | | |
|----------|--------------------------------------------------|-------------------------|----------------|-------------------------------|---------------------------|----------------------------------------------------|--|
| 1 | Issuer's name | | | | 2 Issu | er's employer identification number (EIN) | |
| | Signature Globa | rporate C | Class (E) | | N/A | | |
| 3 | | | | ne No. of contact | 5 Emai | il address of contact | |
| | Duarte Boucinh | a | 416-68 | 1-1752 | dbou | cinha@ci.com | |
| 6 | Number and street (or F | 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 contac | |
| | 2 Queen Street | East, 20th Floo | or | | Toronto, Ontario, M5C 3G7 | | |
| 8 | Date of action | | 9 Class | sification and description | | | |
| | Tax Year 2017 | | | Non-taxable d | istribution | | |
| 10 | CUSIP number | 11 Serial number(| s) | 12 Ticker symbol | 13 Acc | ount number(s) | |
| | N/A | N/A | | N/A | | N/A | |
| Pa | - | - | h additiona | | See back of forr | n for additional questions. | |
| 14 | Describe the organiza | tional action and, if a | pplicable, the | e date of the action or the d | ate against which | shareholders' ownership is measured for | |
| | the action ► | | | | - | rs throughout the 2017 | |
| | | | | | | ion of the return of capital | |
| | | • | - | ghout the 2017 taxa | | 1 | |
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| 15 | Describe the quantitat share or as a percenta | | | | urity in the hands | of a U.S. taxpayer as an adjustment per | |
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| 16 | Describe the calculation valuation dates ► | - | asis and the | data that supports the calc | ulation, such as th | he market values of securities and the | |
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| - | Demonstration of the state | A -+ NI-21 | | | | 52P Form 8937 (12-201 | |
| ror | Paperwork Reduction | ACLINUTICE, SEE THE | separate ins | suucuons. | Cat. No. 377 | oze rorm ogo i (12-201 | |

| 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 |

Page **2**

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 | | | | | | | |