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	lssuer									
1	Issuer's name		2 Issuer's employer identification number (EIN)								
	Signature Incom	ne & Growth I	N/A								
3	Name of contact for add			e No. of contact	5 Email address of contact						
	Duarte Boucinha		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 Floor					Toronto, Ontario, M5C 3G7						
8	Date of action		9 Class	sification and description							
	Tax Year 2017		Non-taxable distrib		bution						
10	CUSIP number 11 Serial number		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											
	the action A non-taxable distribution was made to shareholders throughout the 2017										
					information of the return of capital						
_				ghout the 2017 taxable							
_		tilat occui	rea mrou	gnout the 2017 taxable	year.						
15	Describe the quantitat	tive effect of the ora	anizational act	ion on the basis of the security i	the hands of a U.S. taxpaver as an adjustment per						
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 p share or as a percentage of old basis > 0.27259 per unit											
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16		_	pasis and the	data that supports the calculatio	n, such as the market values of securities and the						
	valuation dates ►	N/A									
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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), 312 and 316
18	Can	any	resulting loss be recognized? ► _	N/A			
							NI / A
19	Provi	ide a	iny other information necessary to	implement the adjustment, such as the	e reportable tax ye	ar ▶	N/A
	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 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	