See separate instructions.

Part Reporting Issuer

Pa	Reporting	ssuer						
1	Issuer's name		2 Issuer's employer identification number (EIN) ${\rm N/A}$					
	Signature Incom	ne & Growth I						
3	Name of contact for add	ditional information	4 Telephor	e No. of contact	5 Email address of contact			
Duarte Boucinha 416-68			416-68	1-1752	dboucinha@ci.com	dboucinha@ci.com		
6 Number and street (or P.O. box if mail is not delivered			delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of	contact		
	2 Queen Street	eet East, 20th Floor Toronto, On			Toronto, Ontario, M5C 3G7			
8	Date of action		9 Classification and description		i			
	Tax Year 2017			Non-taxable dis	stribution			
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)			
	N/A	N/A		N/A	N/A			
Pa			ch additiona	-	ee back of form for additional questions.			
14					te against which shareholders' ownership is measured	for		
14	the action ►				shareholders throughout the 2017	IOI		
					nit information of the return of capital			
				ghout the 2017 taxab				
15	Describe the quantitat	tive effect of the ora	anizational ac	tion on the basis of the secur	rity in the hands of a U.S. taxpayer as an adjustment p	ər		
	share or as a percenta	-						
16		-	basis and the	data that supports the calcul	lation, such as the market values of securities and the			
	valuation dates	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

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							