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

Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Select Income Managed Corporate Class (ET8) N/A3 Name of contact for additional information 4 Telephone 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 Classification and description Tax Year 2017 Non-taxable distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A N/AN/AN/AOrganizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for 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 that occurred throughout the 2017 taxable year. 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 ► 0.29573 per unit Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ►

| 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 |
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| 18 | Can | any | resulting loss be recognized? ► _ | N/A | | | |
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| 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 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 | |