See separate instructions.

Part Reporting Issuer

| N/A N/A N/A N/A PartI Organizational Action Attach additional statements if needed. See back of form for additional questions. It Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action or the date against which shareholders' throughout the 2016 taxation year. See question 15 for per unit information of the return of capital that occurred throughout the 2016 taxable year. Image: 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 ► | _ | Issuer's name | 135061 | | | 2 Issuer's employe | er identification number (EIN) | | |
|---|-----|------------------------|---------------------------|--------------|-----------------------------|----------------------------------|--------------------------------|--|--|
| 3 Name of contact for additional information 4 Telephone No. of contact 6 Email address of contact 416-681.1752 dboucinha@ci.com 6 Number and street (or PO. 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 7 City, town, or post office, state, and Zip code of contact 10 CUSIP number 9 Classification and description 11 CUSIP number 11 Serial number(s) 12 Ticker symbol 12 Ticker symbol 13 Account number(s) N/A N/A Part III Organizational Action Attach additional statements if needed. See back of from for additional questions. 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action or the date against which shareholders' ownership is measured for the action or the date against which shareholders' ownership is measured for the action or the date against which shareholders' ownership is measured for the action or the date form for or date address of the action of the return of capital that occurred throughout the 2016 taxable cycar. 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 > 0.32182 per unit 16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of s | | CI Internationa | l Value Corpor | N/A | N / A | | | | |
| Duarte Boucinha 416-681-1752 dboucinha@ci.com 6 Number and street (or P.0. box if mail is not delivered to street address) of contact 7 Gity, town, or post office, state, and Zip code of conta 2 Queen Street F.ast, 20th Floor Toronto, Ontario, M5C 3G7 8 Date of action 9 Classification and description Tax Year 2016 Non-taxable distribution 10 CUSP number 11 Serial number(s) 12 Ticker symbol 10 CUSP number 13 Account number(s) N/A N/A N/A N/A Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 10 Bosofibe the organizational action and, if applicable, the date of the action or the date agaant which shareholders throughout the 2016 taxable year. 10 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 > | 3 | | 1 | | · · · | - | contact | | |
| 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 2016 Non-taxable distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A N/A N/A N/A PartII Organizational Action Atdditional statements if needed. See back of form for additional questions. 14 Describe the organizational action and if applicable, the date of the action 15 for per unit information of the return of capital that occurred throughout the 2016 taxable year. 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 > | | Duarte Boucinh | | | | dboucinha@ci | .com | | |
| 2 Queen Street East, 20th Floor 3 Date of action 4 Date of action 5 Date of action 5 Date of action 6 Classification and description 7 Tax Year 2016 10 CUSIP number 11 Serial number(s) N/A N/A 12 Ticker symbol 13 Account number(s) N/A 14 Dranization and, if applicable, the date of the action or the date against which shareholders conversible is measured for 1 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders conversible is measured for 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders conversible is measured for 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders conversible is measured for 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders conversible is measured for 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders conversible is measured for 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 15 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the 26 valuation dates N/A 27 valuation dates N/A 27 valuation dates N/A 27 valuation dates N/A 27 valuation 27 valuation dates N/A 27 valuation 27 valuation 27 valuation 27 valuation 28 valuation 29 valuation 29 valuation 20 valuati | 6 | | | | | | | | |
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| 16 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 ►N/A | 15 | | - | | | urity in the hands of a U.S. tax | oayer as an adjustment per | | |
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| For Paperwork Beduction Act Notice, see the senarate Instructions. | | | / | | | | | | |
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| Form 8937 | (Rev. | 12-2011) |
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| Pa | tll | Organiza | ational Ac | tion (con | tinued) | | | | | | | | |
|-------------|------------------------------|--------------------|----------------|--------------|--------------|---------------|------------|-------------|-------------|---------------------------------------|-------------|------------------------------------|------------------------|
| 17 | | | | | | and subs | section(s) | upon wh | ch the tax | treatment | is based I | IRC sect 312 and | tion 301(c)(2), 316 |
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| 19 | Provide | e anv other i | information n | acassany ti | o implem | ont the adi | ustment | such as t | he report: | ahla tay va | ar 🕨 | N/A | |
| 15 | TIOVIU | e any other i | mormation n | iecessary to | | ent the auj | ustinent, | Such as | | able lax ye | ai 🕨 | 11/11 | |
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| | Signature ► | | | | | _ Date ► | 10/2 | / 201/ | | | | | |
| | Print your name► David Pauli | | | | - | | | | Title ► | EVP | | | |
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Firm's address ►