Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

Dep Inte	partment of the Treasury rnal Revenue Service			► See separate instructions.						
P	art I Reporting	Issuer								
1	Issuer's name		2 Issuer's employer ident	ification number (EIN)						
	Signature Eme	rging Markets C	N/A							
3	Name of contact for a	dditional information	4 Telephoi	ne No. of contact	5 Email address of contact	5 Email address of contact				
	Duarte Boucinha			1-1752	dboucinha@ci.com	dboucinha@ci.com				
6	6 Number and street (or P.O. box if mail is not de			street address) of contact	7 City, town, or post office, star	7 City, town, or post office, state, and Zip code of contact				
	2 Queen Street	East, 20th Floo	Toronto, Ontario, I	Toronto, Ontario, M5C 3G7						
8	8 Date of action 9 Classification and description									
	Tax Year 2016 Non-taxable distribution									
10	CUSIP number	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)	13 Account number(s)				
	N/A	N/A		N/A	N/A					
P			h additiona	-	back of form for additional que	estions.				
14					against which shareholders' owne					
	the action ►				nareholders throughout t					
					information of the retu					
		•		ghout the 2016 taxable		in or cupitur				
		THE OCCUPANT	ou mi	S110 Ht 1110 = 010 turns 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 ► 0.21966 per unit										
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16	Describe the calcula valuation dates ▶	tion of the change in b $N\!\!\!/A$	asis and the	data that supports the calculation	on, such as the market values of s	ecurities and the				
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Par	t II	Organizational Action (continued)			, ,		
17	List th	ne applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax tre	atment is based ▶	IRC section 301(c)(2), 312 and 316		
18	Can a	any resulting loss be recognized? $ ightharpoonup$	A				
19	Provid	de any other information necessary to imple	ment the adjustment, such as the reportable	e tax year ►	N/A		
	Lin	der populties of perium. I declare that I have ever	mined this return, including accompanying schedu	ulos and statements	and to the best of my knowledge, and		
			f preparer (other than officer) is based on all inform				
Sign		Ω					
Here	Sig	gnature ▶	/ I	Date ►16/2	/2017		
		nt your name David Pauli	Preparer's signature	Title ► EVP Date	DTIN		
Paid		Print/Type preparer's name	i repaiei e signature	Date	Check if self-employed PTIN		
	oare				Firm's EIN ►		
Use	Onl	y Firm's name ► Firm's address ►			Phone no.		
Send	Form	m 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054					