► See separate instructions.

Pa	art Reporting	Issuer							
1	Issuer's name		2 Issuer's employer identification number (EIN)						
	Signature Incon	ne & Growth (Corporate	N/A					
3	Name of contact for ad	ditional information	4 Telephon	e No. of contact	5 Email address of contact				
	Duarte Boucinh	ia	416-681	-1752	dboucinha@ci.com				
6	Number and street (or F	P.O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and Zip code of contact				
	2 Queen Street	East, 20th Floo	or		Toronto, Ontario, M5C 3G7				
8	Date of action		9 Class	ification and description					
	Tax Year 2016			Non-taxable di	stribution				
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)				
	N/A	N/A N/A		N/A	N/A				
D/	•			-					
Pa	-				ee back of form for additional questions.				
14	Describe the organiza	tional action and, if a	applicable, the	date of the action or the da	ate against which shareholders' ownership is measured for				
	the action >	A non-tax	able distri	bution was made to	shareholders throughout the 2016				
					Q				
					nit information of the return of capital				
		<u>that occur</u>	<u>red throu</u>	<u>ghout the 2016 taxal</u>	ble year.				
				-	•				
15	Describe the quantita	tive effect of the orga	anizational act	ion on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per				
	share or as a percenta	age of old basis 🕨 🕧	0.13720 p	er unit					
			<u>0.110720 p</u>						
16	Describe the calculati	on of the change in t	pasis and the	data that supports the calcu	lation, such as the market values of securities and the				
	valuation dates >	N/A	,						

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
			·										
18	Can an	ny resulting l	oss be recog	gnized? ►	N/A	L							
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	
												and to the bes arer has any kno	t of my knowledge and
0:		ei, it is true, co			aration of p	reparer (otri	er than on	cer) is bas	eu on an in	Iornation of	which prepa	arer has any kno	Jwiedge.
Sigr Her				/							16/2	/2017	
	Signature			/		_ Date ►	10/2	/ 201/					
	Drimi		name David Pauli						Title ►	EVP			
		Print/Type	preparer's nan	ne		Preparer's s	ignature			Date		Chock	PTIN
Paie	a parer											Check if self-employed	
	e Only		ie 🕨		I					· · · · · · · · · · · · · · · · · · ·		Firm's EIN ►	
	y												

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Firm's address ►