See separate instructions.

## Part Beporting Issue

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       Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ►       A non-taxable distribution was made to shareholders throughout the 2020 taxation year.         See question 15 for per unit information of the return of capital that occurred throughout the 2020 taxable year.       See question 15 for per unit information of the return of capital that occurred throughout the 2020 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 ►       0.42339 per unit	Ра	Reporting	Issuer						
3 Name of contact for additional information       4 Telephone No. of contact       5 Email address of contact         Duarte Boucinha       4 Telephone No. of contact       5 Email address of 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       9 Classification and description       7 City, town, or post office, state, and ZIP code of contact         10 CUSIP number       11 Serial number(s)       12 Ticker symbol       13 Account number(s)         N/A       N/A       N/A         Part U       Organizational Action Attach additional statements if needed. See back of form 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 is fore per unit information of the return of capital that occurred throughout the 2020 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 > 0.42339 per unit         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	1	ssuer's name				2	Issuer's employer identification number (EIN)		
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       9 Classification and description       Toronto, Ontario, M5C 3G7         8       Date of action       9 Classification and description       Toronto, Ontario, M5C 3G7         10       CUSIP number       11 Serial number(s)       12 Ticker symbol       13 Account number(s)         N/A       N/A       N/A       N/A         Partill       Organizational Action Attach additional statements if needed. See back of form for additional questions.         10       Exprise       A non-traxable distribution was made to shareholders: heroughout the 2020 taxable regeneration regeneration regeneration of the return of capital that occurred throughout the 2020 taxable year.         13       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 <b>&gt;</b> 0.42339 per unit         14       Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the		CI Short-Term Co	orporate Class (I')		N/A				
6       Number and street (or P.O. box if mail is not delivered to street address) of contact       7 City, town, or pot office, state, and ZIP code of contact         2       Queen Street East, 20th Floor       10 Classification and description         Tax Year 2020       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         PartUl       Organizational Action Attach additional statements if needed. See back of form for additional questions.         10       Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action >	3 1	Name of contact for add	ditional information	4 Telephor	lephone No. of contact		5 Email address of contact		
2 Queen Street East, 20th Floor       Toronto, Ontario, M5C 3G7         8 Date of action       9 Classification and description         Tax Year 2020       Non-taxable distribution         10 CUSP number       11 Serial number(s)       N/A         N/A       N/A       N/A         PartI       Organizational Action Attach additional statements if needed. See back of form 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 >         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 >         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	Duarte Boucinha				416-681-1752		dboucinha@ci.com		
8       Date of action       9       Classification and description         Tax Year 2020       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       N/A       N/A         PartII       Organizational Action Attach additional statements if needed. See back of form 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 is for the cate against which shareholders' ownership is measured for the action is for the date of the action of the action of the 2020 taxation year.         See question 15       for per unit information of the return of capital that occurred throughout the 2020 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 > 0.42339 per unit         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	6	Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	7 (	7 City, town, or post office, state, and ZIP code of contact		
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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									
		share of as a percenta	age of old basis -	J.42339 pe	r unit				
valuation dates	16		-	asis and the	data that supports the calcul	llation, such	as the market values of securities and the		
		valuation dates	N/A						

For Paperwork Reduction Act Notice, see the separate Instructions.

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Pa	rt II	Drganizational Action (continued)								
17		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	reatment is based ▶	►						
				312 and 316						
40	Con on	resulting lass he recognized $\sim N/A$								
18	Can an	resulting loss be recognized? ► N/A								
19	Provide	any other information necessary to implement the adjustment, such as the reportabl	le tax year ►	N/A						
	Und	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge an belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.								
Sigr		-+								
Her	<u> </u>		Date March 31, 2020							
		your name ► Darie Urbanky Print/Type preparer's name Preparer's signature	Title ► President	and Chief Operating Officer						
Paie	d parer	Print/Type preparer's name Preparer's signature		Check if self-employed						
	e 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