See separate instructions.

## Part Beporting Issuer

share or as a percentage of old basis  0.16530 per unit		Issuer's name	35001			2 Issuer's employer ide	2 Issuer's employer identification number (EIN)		
<ul> <li>3 Name of contact for additional information <ul> <li>4 Telephone No. of contact</li> <li>5 Email address of contact</li> <li>4 Telephone No. of contact</li> <li>2 Queen Street East, 20th Floor</li> <li>9 Classification and description</li> <li>Tax Year 2020</li> <li>Non-taxable distribution</li> <li>10 CUSIP number</li> <li>11 Serial number(s)</li> <li>12 Ticker symbol</li> <li>13 Account number(s)</li> <li>N/A</li> </ul> </li> <li>19 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 &gt; N/A</li> <li>N/A</li> </ul>		Signature Cold C	morate Class (F)			NI/A			
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, texm, or post office, state, and ZP code of cor         2       Queen Street East, 20th Floor       10 Classification and description       10 Contaxable 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         PartII       Organizational action Attach additional statements if needed. See back of form for additional questions.         10       Describe the organizational action and, applicative, the date of the action or the date against which shareholders' covership is measured for the action >         10       Describe the organizational action and distribution was made to shareholders for yonership is measured for the action or the date against which shareholders' covership is measured for the action >         Anon-taxable distribution was made to shareholders for yonership is measured for the action by anotholders' covership is measured for the action 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 > 0.16530 per unit.         16       Describe the calculation of the change in basis and the data that supports the calculation, such as th	3		-		No. of contact		ict		
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2 Queen Street East, 20th Floor  3 Date of action  Tax Year 2020  10 CUSIP number  11 Serial number(s)  12 Ticker symbol  13 Account number(s)  N/A  N/A  N/A  N/A  Part II						<u> </u>			
<ul> <li>8 Date of action</li> <li>9 Classification and description</li> <li>12 Ticker symbol</li> <li>13 Account number(s)</li> <li>N/A</li> <li>N/A</li> <li>N/A</li> <li>Partil Organizational Action Attach additional statements if needed. See back of form for additional questions.</li> <li>14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the action or the date against which shareholders' ownership is measured to the 2020 taxable year.</li> <li>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 ►0.16530 per unit</li> <li>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 ►</li></ul>	6	Number and street (or P	umber and street (or P.O. box if mail is not delivered to street address) of contact			7 City, town, or post office,	<b>7</b> City, town, or post office, state, and ZIP code of contact		
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         Partill       Organizational Action Attach additional statements if needed. See back of form for additional questions.       Image: Comparison of the action of the organizational action and, if applicable, the date of the action or the date against which shareholders throughout the 2020 taxation year.         10       Describe the organizational action and, if applicable, the date of the action of the return of capital that occurred throughout the 2020 taxation year.         11       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 >		2 Queen Street East, 20th Floor				Toronto, Ontar	Toronto, Ontario, M5C 3G7		
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the action ►		-					-		
See question 15 for per unit information of the return of capital that occurred throughout the 2020 taxable year.         16 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 ▶0.16530 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 valuation dates ▶N/A	14	-				-			
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share or as a percentage of old basis ► 0.16530 per unit			uie 2020 tax	able year.					
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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		share or as a percenta	age of old basis ► (	).16530 per	unit				
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valuation dates N/A	16	Describe the calculation	on of the change in b	asis and the c	lata that supports the calcula	ation, such as the market values	of securities and the		
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Form	8937 (12-	017)		Page <b>2</b>
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	r penalties of perjury, I declare that I have examined this return, including accompanying scheo it is true, correct, and complete. Declaration of preparer (other than officer) is based on all infor	dules and statements mation of which prepa	, and to the best of my knowledge and arer 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