Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| P | art I Reporting I | ssuer | | | | | | |
|--|---|--------------------------------|----------------------------------|---|---------------------|--|--|--|
| 1 | Issuer's name | | | 2 Issuer's employer identification number (EIN) | | | | |
| | Select Income Ma | | | N/A | | | | |
| 3 | Name of contact for add | ditional information | 4 Telepho | ne No. of contact | | 5 Email address of contact | | |
| | Duarte Boucinha | | | 416-681-1752 | | dboucinha@ci.com | | |
| 6 | 6 Number and street (or P.O. box if mail is not delivered | | | street address) of contact | | 7 City, town, or post office, state, and ZIP code of contact | | |
| | 2 Queen Street Ea | ıst, 20th Floor | | | | Toronto, Ontario, M5C 3G7 | | |
| 8 Date of action | | | 9 Classification and description | | | | | |
| Tax Year 2020 Non-taxable distribution | | | | | | | | |
| 10 CUSIP number11 Serial number(s)12 Ticker symbol13 Account number(s) | | | | | 3 Account number(s) | | | |
| | N/A | N/A | 1 | N/A | | N/A | | |
| Р | art II Organizatio | nal Action Attac | h additiona | al statements if needed. S | See back | of form for additional questions. | | |
| 14 | Describe the organiza | tional action and, if a | pplicable, th | e date of the action or the d | date agains | st which shareholders' ownership is measured for | | |
| | the action ► | | | | | throughout the 2020 taxation year. | | |
| _ | | | - | | he return | n of capital that occurred throughout | | |
| _ | | the 2020 tax | able year. | | | | | |
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| 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 share or as a percentage of old basis ► 0.35592 per unit | | | | | | | | |
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| 16 | Describe the calculation valuation dates ► | on of the change in ${ m N/A}$ | asis and the | data that supports the calcu | ulation, su | uch as the market values of securities and the | | |
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| Par | t II | C | Organizational Action (continued) | | | · - |
|--------------|---------------------------------|--------|--|--|----------------------|---------------------------------------|
| 17 | List | the a | applicable Internal Revenue Code section | (s) and subsection(s) upon which the tax tre | eatment is based ▶ | IRC section 301(c)(2), 312 and 316 |
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| 18 | Can | any | resulting loss be recognized? ► N/A | 1 | | |
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| 19 | Prov | vide a | any other information necessary to impler | nent the adjustment, such as the reportable | e tax vear ► | N/A |
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| | U | Jnder | penalties of perjury, I declare that I have exan | nined this return, including accompanying sched | ules and statements, | and to the best of my knowledge and |
| | b | | | preparer (other than officer) is based on all inform | | |
| Sign Here | . | | | Manah 21 | 2020 | |
| пеге | • s | Signat | ure▶ | Date March 31, 2020 | | |
| | Print your name ▶ Darie Urbanky | | | Title ▶ President and Chief Operating Officer | | |
| Paic | | | Print/Type preparer's name | Preparer's signature | Date | Check if PTIN |
| Pre | | er│ | | | | self-employed |
| Use | | | Firm's name | | | Firm's EIN ▶ |
| Send | Form | n 893 | Firm's address ► 37 (including accompanying statements) t | o: Department of the Treasury, Internal Re | venue Service, Oad | Phone no. den, UT 84201-0054 |