See separate instructions.

## Part Reporting Issuer

1	Issuer's name	Issuer			2 Issuer's employer identification number (EIN)				
-									
		et Allocation Corp	N/A						
3	Name of contact for ad	ditional information	4 Telephor	ne No. of contact	5 Email address of contact				
	Duarte Boucinha		416	-681-1752	dboucinha@ci.com				
6	Number and street (or	per and street (or P.O. box if mail is not delivered to street ac			7 City, town, or post office, state, and ZIP code of contact				
	2 Queen Street East, 20th Floor				Toronto, Ontario, M5C 3G7				
8	Date of action		9 Class	sification and description					
	Tax Year 2021			Non-taxable distribution					
10	CUSIP number <b>11</b> Serial number(s)		s)	12 Ticker symbol	13 Account number(s)				
Б	N/A	N/A		N/A	N/A				
	-				e back of form for additional questions.				
14	Describe the organization ►				e against which shareholders' ownership is measured for olders throughout the 2021 taxation year.				
See question 15 for per unit information of the return of capital that occurred throughout the 2021 taxable year.									
			usie jeun						
15	Describe the quantita	tive effect of the orac	nizational ac	tion on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per				
15		age of old basis $\blacktriangleright$ (			y in the hards of a 0.3. taxpayer as an adjustment per				
			<i>1.33236 pe</i>	I UIIII					
16	Describe the calculat	ion of the change in b	asis and the	data that supports the calcula	tion, such as the market values of securities and the				
	valuation dates ►	N/A							
					- 0007 //0 000				

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Part		Drganizational Action (continued)			
<b>17</b> L	ist the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tre	eatment is based ▶	• <u>IRC section 301(c)(2)</u> , 312 and 316
<b>18</b> C	Can any	resulting loss be recognized? N/I	A		
<b>19</b> P	Provide	any other information necessary to impler	nent the adjustment, such as the reportable	e tax year ►	N/A
Sign			nined this return, including accompanying schedu preparer (other than officer) is based on all inform		
Here				Date►	
	Print	our name ► Darie Urbanky			and Chief Operating Officer
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Use (		Firm's name ► Firm's address ►			Firm's EIN ► Phone no.

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