See separate instructions.

Part Reporting Issuer

	Reporting	Issuer			0 locuerlo employer identification number (EIN)					
1	Issuer's name				2 Issuer's employer identification number (EIN)					
	CI Global Divider	nd Opportunities	N/A							
3	Name of contact for add	ditional information	4 Telephor	e No. of contact	5 Email address of contact					
	Duarte Boucinha			-681-1752	dboucinha@ci.com					
6	Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact							
	2 Queen Street Ea	ast, 20th Floor			Toronto, Ontario, M5C 3G7					
8	Date of action		9 Class	sification and description						
	Tax Year 2021			Non-taxable dist	tribution					
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)					
	N/A	N/A	\	N/A	N/A					
Pa				-	back of form for additional questions.					
14	Describe the organiza	tional action and, if a	pplicable, the	e 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 2021 taxation year.										
	See question 15 for per unit information of the return of capital that occurred throughout									
	the 2021 taxable year.									
15	Describe the quantitat	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 ► _0.40958 per unit										
16	Describe the calculati	on of the change in b	asis and the	data that supports the calculati	on, 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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Part		Drganizational Action (continued)			
17 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
18 C	Can any	resulting loss be recognized? N/I	A		
19 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