► See separate instructions.

Pair Reporting Is	ssuer							
1 Issuer's name		2 Issuer's employer identification number (EIN)						
CI Canadian Divid	end Corporate C	N/A						
3 Name of contact for add	itional information	4 Telephon	e No. of contact	5 Email address of contact				
Duarte Boucinha 410			-681-1752	dboucinha@ci.com				
6 Number and street (or P.	O. box if mail is not d	7 City, town, or post office, state, and ZIP code of contact						
2 Queen Street Eas	st, 20th Floor			Toronto, Ontario, M5C 3G7				
8 Date of action		9 Class	sification and description					
Tax Year 2021 Non-taxable distri				stribution				
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)				
N/A	N/A		N/A	N/A				
-		additiona		ack of form for additional questions.				
				against which shareholders' ownership is measured for				
the action ►				olders throughout the 2021 taxation year.				
	See question 15 for per unit information of the return of capital that occurred throughout							
	the 2021 taxa	ble year.						
15 Describe the quantitation	ve effect of the organ	izational act	tion on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per				
share or as a percentage of old basis  0.52007 per unit								
		-						
16 Describe the calculatio valuation dates ►	N/A	sis and the	data that supports the calcula	tion, such as the market values of securities and the				
	11/11							

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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	Signa	ture ►		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