See separate instructions.

Part Reporting Issuer

	Issuer's name	SSUer			2 Issuer's employer identification number (EIN)				
3	CI Resource Oppo		N/A 5 Email address of contact						
5				e No. of contact					
				-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 Toronto, Ontario, M5C 3G7						
2 Queen Street East, 20th Floor									
8	Date of action		9 Class	sification and description					
	Tax Year 2021			Non-taxable distr	ibution				
10	CUSIP number	11 Serial number(s	\$)	12 Ticker symbol	13 Account number(s)				
				NT/A	N1/A				
Pa	N/A art II Organizatio	N/A		N/A	N/A ack of form for additional questions.				
 Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action of the date against which shareholders' ownership is measured for the action of the date against which shareholders' ownership is measured for the action of the date against which shareholders' ownership is measured for the date against whi									
	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 tax	<u>able year.</u>						
15	Describe the quantitat	Describe the quantitative effect of the organizational action on the basis of the secur			n the hands of a U.S. taxpayer as an adjustment per				
share or as a percentage of old basis • 0.31974 per unit									
			<u>-</u>						
16	Describe the calculation	on of the change in b	asis and the	data that supports the calculation	n, such as the market values of securities and the				
	valuation dates \blacktriangleright	N/A							

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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