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)				
	CI Global Infrastr	ructure Fund (E)	N/A				
3				ne No. of contact	5 Email address of contact		
	Duarte Boucinha		416	5-681-1752	dboucinha@ci.com		
6	Number and street (or P.O. box if mail is not delivered to street address) of contact			street address) of contact	7 City, town, or post office, state, and ZIP code of contact		
	2 Queen Street Ea	st, 20th Floor			Toronto, Ontario, M5C 3G7		
8	Date of action		9 Clas	sification and description			
	Tax Year 2021	Tax Year 2021		Non-taxable distribution			
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)		
	N/A	N/A	1	N/A	N/A		
Ρ	art II Organizatio	nal Action Attac	ch additiona	al statements if needed. See b	ack of form for additional questions.		
14	Describe the organizat	tional action and, if a	pplicable, th	e date of the action or the date ag	gainst which shareholders' ownership is measured for		
	the action ►	A non-taxal	ole distribu	tion was made to sharehold	lers throughout the 2021 taxation year.		
					turn of capital that occurred throughout		
		the 2021 tax			·		
			,				
15	Describe the guantitat	ive offect of the oran	nizational ac	tion on the basis of the security in	a the hands of a LLS taypayar as an adjustment per		
Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an a share or as a percentage of old basis ► 0.07391 per unit							
_			<u>-</u>				
_							
16	Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates \blacktriangleright N/A						
	valuation dates -	11/11					
_							
_							

47		and the black of the second of	(A) and a boundary (A)		IDC
17 Li	ist the	applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax treatment is based I		
					312 and 316
1 8 C	an anv	resulting loss be recognized? ► N/A	Λ		
	an any				
1 9 P	rovide	any other information necessary to impler	nent the adjustment, such as the reports	able tax vear ▶	N/A
	TOVIGO	any other information necessary to impler	mont the adjustment, such as the report		21/12
	I Im -I	popultion of povium I dealers that I have	nined this veture including a	hadulan and atstance !	and to the heat of my lim and all
		penalties of perjury, I declare that I have exan it is true, correct, and complete. Declaration of			
Sign		-16 ,			
Here	Signa	ture •		Date ►	
	Print	our name ► Darie Urbanky			and Chief Operating Office
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use (Only	Firm's name ►			Firm's EIN ▶
		Firm's address ►			Phone no.

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