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	lssuer			•					
1	Issuer's name		2 Issuer's employer identification number (EIN)							
	CI Global Infrastr	ructure Fund (EF	N/A							
3	Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact					
	Duarte Boucinha		416-681-1752		dboucinha@ci.com					
6	6 Number and street (or P.O. box if mail is not de			street address) of contact	7 City, town, or post office, state, and ZIP code of contact					
	15 York Street, 2n	nd floor			Toronto, Ontario, M5J 0A3					
8	Date of action		9 Classification and description							
	Tax Year 2022			Non-taxable distribution						
10	CUSIP number	11 Serial number	s)	12 Ticker symbol	13 Account number(s)					
	N/A	N/A	Λ	N/A	N/A					
Р	art II Organizatio	onal Action Attac	ch additiona	I statements if needed. Se	e back of form for additional questions.					
14										
	the action A non-taxable distribution was made to shareholders throughout the 2022 taxation year.									
	See question 15 for per unit information of the return of capital that occurred throughout									
_		the 2022 tax		i dint information of the	return of capital that occurred throughout					
_		IIIC 2022 ta	tabic year.							
_										
15	Describe the quantitat	tive effect of the ora	anizational ac	tion on the basis of the securi	ty in the hands of a U.S. taxpayer 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 adjustment share or as a percentage of old basis ► 0.00500 per unit										
U.UUJUU per unit										
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16			asis and the	data that supports the calcula	ation, such as the market values of securities and the					
	valuation dates ►	N/A								
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Par	t II	C	Organizational Action (continued)			· -	
17	List	the a	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tro	eatment is based ▶	IRC section 301(c)(2), 312 and 316	
	_						
18	Can	any	resulting loss be recognized? ► N/A	1			
-							
-							
19	Prov	vide a	any other information necessary to impler	nent the adjustment, such as the reportable	e tax vear ▶	N/A	
			any earler information necessary to impler	non and adjactment, each ac and reportable			
-							
	U	Jnder	penalties of periury. I declare that I have exan	nined this return, including accompanying sched	ules and statements.	and to the best of my knowledge and	
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my known belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.						
Sign	.			M . 1 21	2022		
Here	9 S	Signat	ure ▶	Date March 31,	<u> </u>		
	P	Print v	our name ▶ Darie Urbanky	Title President	and Chief Operating Officer		
Paid			Print/Type preparer's name	Preparer's signature	Date	Check if PTIN	
Pre		er↓				self-employed	
Use			Firm's name			Firm's EIN ▶	
Send	Form	n 893	Firm's address ► 37 (including accompanying statements) t	o: Department of the Treasury, Internal Re	venue Service, Oad	Phone no. den, UT 84201-0054	