► See separate instructions.

| 1   | Issuer's name                          |  |   | 2 Issuer's em                  | ployer identification number (EIN)         |  |
|-----|--|--|---|--------------------------------|--|--|
|     | CI Alternative No                      | orth American Opp  | N   | N/A                            |  |  |
| 3   | Name of contact for add                | ditional information 4   | Telephone No. of contact                              | 5 Email addres                 | 5 Email address of contact                 |  |
|     | Duarte Boucinha                        |  | 416-681-1752  | dboucinha                      | dboucinha@ci.com                           |  |
| 6   | Number and street (or F                | P.O. box if mail is not d                                      | elivered to street address) of cont                   | act <b>7</b> City, town, or p  | ost office, state, and ZIP code of contact |  |
|     | 15 York Street, 2r                     | nd floor   |   | Toront                         | o, Ontario, M5J 0A3                        |  |
| 8   | Date of action                         |  | 9 Classification and description                      | on                             |  |  |
|     | Tax Year 2022                          |  | Non-taxa  | Non-taxable distribution       |  |  |
| 10  | USIP number <b>11</b> Serial number(s) |  | 12 Ticker symbol                                      | 13 Account nur                 | nber(s)                                    |  |
|     |  |  | NI/A  | N                              | / ^  |  |
| Pa  | N/A<br>art II Organizatio              | N/A  | additional statements if neede                        | ed. See back of form for ac    |  |  |
| 14  |  |  |   |                                | olders' ownership is measured for          |  |
|     | the action ►                           |  | e distribution was made to s                          | -                              | -  |  |
|     |  | 1  | 15 for per unit information                           | of the return of capital th    | nat occurred throughout                    |  |
|     |  | the 2022 taxa  | ole year.   |                                |  |  |
|     |  |  |   |                                |  |  |
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|     |  |  |   |                                |  |  |
| 15  |  | tive effect of the organi age of old basis $\triangleright$ 0. | zational action on the basis of the<br>17165 per unit | security in the hands of a U.S | . taxpayer as an adjustment per            |  |
|     |  |  | 1   |                                |  |  |
|     |  |  |   |                                |  |  |
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|     |  |  |   |                                |  |  |
| 16  |  | -  | is and the data that supports the                     | calculation, such as the marke | et values of securities and the            |  |
|     | valuation dates                        | N/A  |   |                                |  |  |
|     |  |  |   |                                |  |  |
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| For | <b>Paperwork Reduction</b>             | Act Notice, see the se   | eparate Instructions.                                 | Cat. No. 37752P                | Form <b>8937</b> (12-2017                  |  |

| Form 8937 (12-2017) Page <b>2</b> |            |  |                     |                             |  |  |  |  |
|-----------------------------------|------------|--|---------------------|-----------------------------|--|--|--|--|
| Pa                                | rt II      | Organizational Action (continued)  |                     |                             |  |  |  |  |
| 17                                |            | applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to  | reatment is based ▶ | ►                           |  |  |  |  |
|                                   |            |  |                     | 312 and 316                 |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
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|                                   |            |  |                     |                             |  |  |  |  |
| 18                                | Can an     | resulting loss be recognized? $\blacktriangleright$ N/A  |                     |                             |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
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|                                   |            |  |                     |                             |  |  |  |  |
| 40                                |            |  | 1. I                | N/A                         |  |  |  |  |
| 19                                | Provide    | any other information necessary to implement the adjustment, such as the reportab  | le tax year ►       | IN/Λ                        |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
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|                                   |            |  |                     |                             |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
|                                   |            |  |                     |                             |  |  |  |  |
|                                   | Und        | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and |                     |                             |  |  |  |  |
| <u>.</u>                          |            | belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.     |                     |                             |  |  |  |  |
| Sigr<br>Her                       | <u> </u>   |  | Date March 31, 2022 |                             |  |  |  |  |
|                                   | Sign       |  |                     |                             |  |  |  |  |
|                                   | Print      | your name Darie Urbanky  | Title President     | and Chief Operating Officer |  |  |  |  |
| Pai                               |            | Print/Type preparer's name Preparer's signature  | Date                | Check if PTIN               |  |  |  |  |
|                                   | a<br>parer |  |                     | self-employed               |  |  |  |  |
|                                   | 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