► See separate instructions.

For Paperwork Reduction Act Notice, see the separate Instructions.

Tax Year 2023       Non-taxable distribution         0 CUSIP number       11 Serial number(s)       12 Ticker symbol       13 Account number(s)         N/A       N/A       N/A       N/A         PartII       Organizational Action Attach additional statements if needed. See back of form for additional questions.         4 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ►         A non-taxable distribution was made to shareholders throughout the 2023 taxation year.         See question 15 for per unit information of the return of capital that occurred throughout the 2023 taxable year.         5       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 per share or as a percentage of old basis ►         0.36024 per unit		Issuer's name	33001			2	2 Issuer's employer identification number (EIN)		
<ul> <li>3 Name of contact for additional information</li> <li>4 Telephone No. of contact</li> <li>4 Telephone No. Telephone No. of contact</li> <li>7 City, town, or post office, state, and ZIP code of contact</li> <li>15 York Street, 2nd floor</li> <li>9 Classification and description</li> <li>9 Classification and description</li> <li>12 Ticker symbol</li> <li>13 Account number(s)</li> <li>N/A</li> </ul>									
Duarte Boucinha       416-681-1752       dboucinha@ci.com         6       Number and street (or P.O. box if mail is not delivered to street address) of contact       7 Gity, town, or post office, state, and ZP code of contact         15       York Street, 2nd floor       7 City, town, or post office, state, and ZP code of contact         0       Dute of action <ul> <li>© Classification and description</li> <li>Tax Y car 2023</li> <li>Non-taxable distribution</li> <li>0 CUSIP number</li> <li>11</li> <li>Serial number(s)</li> <li>12</li> <li>Ticker symbol</li> <li>13</li> <li>Account number(s)</li> <li>N/A</li> <li< th=""><th>3</th><th></th><th></th><th>5</th><th colspan="3"></th></li<></ul>	3			5					
6       Number and street (or P.O. box if mail is not delivered to street address) of contact       7 City, town, or post office, state, and ZIP code of contact         15       York Street, 2nd floor       Toronto, Ontario, M5J 0A3         8       Date of action       9       Classification and description         Tax Year 2023       Non-taxable distribution       13       Account number(s)         0       CUSIP number       11       Serial number(s)       12       Ticker symbol       13       Account number(s)         N/A       N/A       N/A       N/A       N/A       N/A         9       Classification and description       13       Account number(s)       N/A         N/A       N/A       N/A       N/A       N/A         9       Classification and description       13       Account number(s)       N/A         9       Classification and description       13       Account additional statements if needed. See back of form for diditional questions.         4       Describe the organizational action and, taxable distribution was made to shareholders throughout the 2023 taxation year.       See equestion 15 for per unit information of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ►       0.36024 per unit         16       Describe the calculation of the change in basis and the data that s	•								
15 York Street, 2nd floor       Toronto, Ontario, M5J 0A3         8 Date of action       ● Classification and description         Tax Year 2023       Non-taxable distribution         0 CUSIP number       11 Serial number(s)       12 Ticker symbol       13 Account number(s)         N/A       N/A       N/A       N/A         Partil       Organizational Action Attach additional statements if needed. See back of form for additional questions.         4 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action →       A non-taxable distribution was made to shareholders throughout the 2023 taxation year.         See question 15 for per unit information of the return of capital that occurred throughout the 2023 taxable year.       See question 15 for per unit information of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶									
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Cat. No. 37752P

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Pa	rt II	Organizational Action (continued)			
17		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to	reatment is based ▶	IRC section 301(c)(2),	
				312 and 316	
18	Can an	resulting loss be recognized? $\blacktriangleright$ N/A			
	<b>–</b>			NI/A	
19	Provide	any other information necessary to implement the adjustment, such as the reportab	le tax year ►	N/A	
	Und	r penalties of perjury, I declare that I have examined this return, including accompanying sche	dules and statements	, and to the best of my knowledge and	
		it is true, correct, and complete. Declaration of preparer (other than officer) is based on all infor	mation of which prepa	arer has any knowledge.	
Sigr Her	<u> </u>		Date March 31, 2023		
пег	Sign				
	Drint	your name ► Darie Urbanky	Title President	and Chief Operating Officer	
Pai		Print/Type preparer's name Preparer's signature	Date	Check if PTIN	
	a parer			self-employed	
	e 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