## Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

B	art I Reporting I	Issuer							
1	Issuer's name			2 Issuer's employer identification number (EIN)					
	Signature Divid	end Corporate	N/A						
3	<u> </u>		4 Telephone 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 delive			street address) of contact	7 City, town, or post office, state, and Zip code of contact				
	2 Queen Street	East, 20th Floo		Toronto, Ontario, M5C 3G7					
8	Date of action		9 Classification and description						
	Tax Year 2016			Non-taxable distrib	ution				
10	CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)				
	N/A	N/A		N/A	N/A				
Р	Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.								
14									
	the action A non-taxable distribution was made to shareholders throughout the 2016 taxation year. See question 15 for per unit information of the return of capital								
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_		tilat occur	ied tillot	ignout the 2010 taxable y	cai.				
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<ul> <li>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 ► 0.58496 per unit</li> </ul>									
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16	Describe the calculation	on of the change in $N/A$	pasis and the	e data that supports the calculation,	such as the market values of securities and the				
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Par	t II	Organizational Action (continued)			, ,			
17	List th	ne applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax tre	atment is based ▶	IRC section 301(c)(2), 312 and 316			
18	Can a	nny resulting loss be recognized? $ ightharpoonup$	A					
19	Provid	de any other information necessary to imple	ment the adjustment, such as the reportable	e tax year ►	N/A			
	Lin	der populties of perium. I declare that I have ever	mined this return, including accompanying schedu	ulos and statements	and to the best of my knowledge, and			
			f preparer (other than officer) is based on all inform					
Sign		$\Omega$						
Here	Sig	gnature ▶	/ I	Date ►16/2	/2017			
		7//		EVE				
		nt your name David Pauli	Preparer's signature	Title ► EVP Date	DTIN			
Paid		Print/Type preparer's name	i repaiei e signature	Date	Check if self-employed			
	oare				Firm's EIN ►			
Use	Only	y Firm's name ► Firm's address ►			Phone no.			
Send	Form	rm 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054						