► See separate instructions.

| | Issuer's name | | 2 Issuer's employer identific | 2 Issuer's employer identification number (EIN) | | | | | |
|-----|--|------------------------|-------------------------------|---|--|--|--|--|--|
| | Signature High Y | ield Bond Corpo | rate Class (1 | N/A | N/A | | | | |
| 3 | Name of contact for ad | - | | le No. of contact | 5 Email address of contact | | | | |
| | Duarte Boucinha Number and street (or P.O. box if mail is not delived) | | | -681-1752 | dboucinha@ci.com | | | | |
| 6 | | | | | Ũ | 7 City, town, or post office, state, and ZIP code of contact | | | |
| | 2 Queen Street East, 20th Floor | | | | | Toronto, Ontario, M5C 3G7 | | | |
| 8 | | | | sification and description | | | | | |
| | | | | Non-taxable distribution | | | | | |
| 10 | CUSIP number 11 Serial number(s | | (s) | 12 Ticker symbol | 13 Account number(s) | | | | |
| | | | | | | | | | |
| D, | N/A art II Organizati | N/A | | N/A | N/A See back of form for additional quest | tiono | | | |
| | | | | | | | | | |
| 14 | - | | | | date against which shareholders' ownersh | • | | | |
| | the action ► | | | | eholders throughout the 2019 taxa | | | | |
| | | See question | n 15 for per | r unit information of | the return of capital that occurred | throughout | | | |
| | | the 2019 tax | xable year. | | - | | | | |
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| 45 | | | | ing an the basis of the sec | | | | | |
| 15 | | - | | | curity in the hands of a U.S. taxpayer as a | n adjustment per | | | |
| | share or as a percent | age of old basis | 0.13072 per | r unit | | | | | |
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| 16 | Describe the calculat | ion of the change in t | basis and the | data that supports the cal | culation, such as the market values of sec | urities and the | | | |
| | valuation dates | N/A | | | | | | | |
| | | 11/11 | | | | | | | |
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| For | Paperwork Reduction | Act Notice, see the | separate Ins | structions. | Cat. No. 37752P | Form 8937 (12-2017) | | | |

| Form 89 | 937 (12-2 | 2017) | | | Page 2 |
|-------------|----------------|--|------------------------|---------------------------|---|
| Part | | Organizational Action (continued) | | | , |
| 17 L | _ist the | applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr | eatment | is based I | IRC section 301(c)(2), 312 and 316 |
| | | | | | 512 and 510 |
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| | | 27/1 | | | |
| 18 (| Can any | v resulting loss be recognized? ►N/A | | | |
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| 19 F | Provide | any other information necessary to implement the adjustment, such as the reportabl | e tax yea | ar 🕨 | N/A |
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| | Unde belief | r penalties of perjury, I declare that I have examined this return, including accompanying scheor, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform | lules and mation of | statements which prepa | , and to the best of my knowledge and arer has any knowledge. |
| Sign | | $-\mathbf{h}$ | | | |
| Here | Signa | ture▶ | Date Þ | Mar 3 | 1, 2019 |
| | | | | D. 11 | |
| | Print | your name ► Darie Urbanky Print/Type preparer's name Preparer's signature | Title ► Date | Presid | ent and Chief Operating Office |
| Paid | 0 46 - | | | | Check if self-employed |
| Prep Use | | Firm's name | · | | Firm's EIN ► |
| 000 | Jiny | Firm's address ► | | | Phone no. |