► See separate instructions.

	Reporting	Issuer				· · · · · · · · · · · · · · · · · · ·		
1	Issuer's name		2 Issuer's employer in	2 Issuer's employer identification number (EIN)				
	CI Asian Opportu	unities Corporate	N/A	N/A				
3	Name of contact for ad	ditional information	4 Telephor	e No. of contact	5 Email address of con	tact		
Duarte Boucinha			416	-681-1752	dboucinha@ci.co	dboucinha@ci.com		
6 Number and street (or P.O. box if mail is not deliver				street address) of contact	7 City, town, or post office	7 City, town, or post office, state, and ZIP code of contact		
	2 Queen Street East, 20th Floor				Toronto, Onta	Toronto, Ontario, M5C 3G7		
8	Date of action		9 Class	sification and description				
	Tax Year 2021			Non-taxable d	listribution	ibution		
10	CUSIP number	11 Serial number(s	\$)	12 Ticker symbol	13 Account number(s)			
	NT / A							
D,	N/A art II Organizatio	N/A		N/A	N/A ee back of form for additiona	lauestions		
14					te against which shareholders' c			
	the action ►				holders throughout the 202			
		the 2021 tax		r unit information of th	e return of capital that occ	urred infougnout		
			abie year.					
45	Describe the questite	tive offect of the erec	nizational and	ion on the basis of the easy	vity in the bands of a U.C. townsy	er ee en ediuetment ner		
15	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 ► 0.05621 per unit							
	share or as a percenta		0.05621 pe	r unit				
16		-	asis and the	data that supports the calcu	lation, such as the market values	of securities and the		
	valuation dates <	N/A						
F :	Demonstrate De des "	A -+ No.+			0	Form 8937 (12-2017		
ror	Paperwork Reduction	Act Notice, see the	separate ins	structions.	Cat. No. 37752P	rom 0331 (12-2017)		

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Part		Drganizational Action (continued)				
17 L	ist the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tre	eatment is based ▶	• <u>IRC section 301(c)(2)</u> , 312 and 316	
18 C	Can any	resulting loss be recognized? N/I	A			
19 P	Provide	any other information necessary to impler	nent the adjustment, such as the reportable	e tax year ►	N/A	
Sign			nined this return, including accompanying schedu preparer (other than officer) is based on all inform			
Here				Date ►		
	Print	our name ► Darie Urbanky			and Chief Operating Officer	
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	
Use (Firm's name ► Firm's address ►			Firm's EIN ► Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054