► See separate instructions.

Part I Reporting I	ssuer
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1	Issuer's name				2 Issuer's emp	oyer identification number (EIN)		
	CI Resource Opp	ortunities Class (I)			N/	A		
3		CI Resource Opportunities Class (I) Name of contact for additional information 4 Telephone No. of contact				N/A 5 Email address of contact		
	Duarte Boucinha			681-1752	dboucinha	<i>D</i> ci com		
6	Number and street (or F	20 box if mail is not de				st office, state, and ZIP code of contact		
U				lieet address) of contact				
	-	2 Queen Street East, 20th Floor				Toronto, Ontario, M5C 3G7		
8	Date of action			fication and description				
	Tax Year 2021			Non-taxable distribution				
10	CUSIP number 11 Serial number(s)			12 Ticker symbol	13 Account numl	per(s)		
	N/A	N/A		N/A	N/.	Δ		
P	-	-	additional	-	See back of form for add			
14						ders' ownership is measured for		
	the action ►				reholders throughout th			
				unit information of	the return of capital that	it occurred throughout		
		the 2021 taxa	ble year.					
15		tive effect of the organization $rac{1}{2}$			curity in the hands of a U.S.	taxpayer as an adjustment per		
	share of as a percenta		+0239 per	unit				
16	Describe the calculati valuation dates \blacktriangleright	on of the change in bas $\mathrm{N/A}$	sis and the d	ata that supports the ca	culation, such as the market	values of securities and the		
_								
For	Paperwork Reduction	Act Notice, see the se	eparate Inst	ructions.	Cat. No. 37752P	Form 8937 (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	Signa	ture ►		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