► See separate instructions.

Ρ	art Reporting	lssuer					
1	Issuer's name				2 Issuer's employer i	dentification number (EIN)	
	CI High Yield Bor	nd Class (O)	N/A	N/A			
3	Name of contact for additional information 4 Telephor			e No. of contact	5 Email address of con	tact	
	Duarte Boucinha		416	-681-1752	dboucinha@ci.co	om	
6	Number and street (or P.O. box if mail is not delivered to street address			street address) of contact	7 City, town, or post office	e, state, and ZIP code of contact	
	15 York Street, 2n	nd floor	Toronto, Ont	Toronto, Ontario, M5J 0A3			
8	Date of action		9 Class	ification and description	L		
	Tax Year 2022			Non-taxable di	istribution	ibution	
10	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)		
	N/A	N/A		N/A	N/A		
Pa					e back of form for additiona	l questions.	
14	Describe the organiza	tional action and, if a	oplicable, the	e date of the action or the dat	e against which shareholders' c	wnership is measured for	
	the action ►	A non-taxab	le distribut	ion was made to shareh	olders throughout the 202	2 taxation year.	
				unit information of the	e return of capital that occ	urred throughout	
		the 2022 tax	able year.				
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 adjustmer share or as a percentage of old basis ► 0.42325 per unit							
16	Describe the calculation valuation dates ►		asis and the	data that supports the calcula	ation, such as the market values	of securities and the	
For	Paperwork Reduction	Act Notice, see the	separate Ins	tructions.	Cat. No. 37752P	Form 8937 (12-2017)	

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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 ▶	►				
				312 and 316				
18	Can an	resulting loss be recognized? \blacktriangleright N/A						
40			1. I	N/A				
19	Provide	any other information necessary to implement the adjustment, such as the reportab	le tax year ►	IN/Λ				
	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				
<u>.</u>		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, 2022					
	Sign							
	Print	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				
	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