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

Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Signature Global Resource Corporate Class (A) N/A3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Duarte Boucinha 416-681-1752 dboucinha@ci.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 2 Queen Street East, 20th Floor Toronto, Ontario, M5C 3G7 8 Date of action 9 Classification and description Tax Year 2016 Non-taxable distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A N/AN/AN/AOrganizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for 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 that occurred throughout the 2016 taxable year. 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 \triangleright 0.03326 per unit Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ►

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 any resulting loss be recognized? ► N/A					
19 Provide any other information necessary to implement the adjustment, such as the reportable 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		$\Omega \Omega$			
Here	Sig	gnature ▶	/ I	Date ►16/2	/2017
				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	937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054			