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

1 Issuer's name	2 **Issuer's employer identification number (EIN)**
Cambridge Canadian Equity Corporate Class (ET8)	N/A

3 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 2014	Non-taxable distribution

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
N/A	N/A	N/A	N/A

Part II   Organizational Action   Attach additional statements if needed. See back of form for additional questions.

14   Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶   A non-taxable distribution was made to shareholders throughout the 2014 taxation year. See question 15 for per unit information of the return of capital that occurred throughout the 2014 taxable 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 adjustment per share or as a percentage of old basis ▶   0.25830 per unit

16   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 ▶   N/A

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Part II　　**Organizational Action** (continued)

17　　List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment 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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	Signature ▶	Date ▶ 03-24-2015	
	Print your name ▶ David Pauli	Title ▶ COO	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	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