► See separate instructions.

|     | Issuer's name                                | 155061                           |                |                                       | 2 Issuer's employer ider               | 2 Issuer's employer identification number (EIN) |  |
|-----|--|----------------------------------|----------------|---------------------------------------|--|---|--|
|     | S -1+ 20:70 - M                              |                                  |                | ина <u>С</u> 1 (Е.Е.Т.9)              |  |   |  |
| 3   | Name of contact for ad                       |                                  | -              | rate Class (EFT8)<br>e No. of contact | N/A<br>5 Email address of contact      |   |  |
| U   |  |                                  | •              |                                       |  |   |  |
|     | Duarte Boucinh                               |                                  | 416-681        |                                       | dboucinha@ci.com                       |   |  |
| 6   | Number and street (or F                      | P.O. box if mail is not          | delivered to s | street address) of contact            | 7 City, town, or post office, st       | ate, and Zip code of contact                    |  |
|     | 2 Queen Street East, 20th Floor              |                                  |                | Toronto, Ontario,                     | M5C 3G7                                |   |  |
| 8   | Date of action                               |                                  | 9 Class        | ification and description             |  |   |  |
|     | Tax Year 2015                                |                                  |                | Non-taxable distribution              |  |   |  |
| 10  | CUSIP number                                 | 11 Serial number(s               | s)             | 12 Ticker symbol                      | 13 Account number(s)                   |   |  |
|     |  |                                  |                |                                       |  |   |  |
| D/  | N/A<br>art II Organizatio                    | N/A                              | h additional   | N/A                                   | N/A<br>e back of form for additional q | uationa   |  |
| 14  | -  |                                  |                |                                       | e against which shareholders' own      |   |  |
| 14  | the action ►                                 |                                  | •••            |                                       | shareholders throughout                | -   |  |
|     |  |                                  |                |                                       | it information of the ret              |   |  |
|     |  |                                  |                | ghout the 2015 taxab                  |  |   |  |
|     |  |                                  | tu tinou       | Shout the 2015 taxab                  | ie year.                               |   |  |
|     |  |                                  |                |                                       |  |   |  |
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|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
| 15  | Describe the quantita share or as a percenta | -                                |                |                                       | ty in the hands of a U.S. taxpayer     | as an adjustment per                            |  |
|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
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|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
| 16  | Describe the calculati valuation dates ►     | on of the change in b ${ m N/A}$ | asis and the   | data that supports the calcula        | ation, such as the market values of    | securities and the                              |  |
|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
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|     |  |                                  |                |                                       |  |   |  |
|     |  |                                  |                |                                       |  |   |  |
| For | Paperwork Reduction                          | Act Notice, see the              | separate Ins   | tructions.                            | Cat. No. 37752P                        | Form <b>8937</b> (12-2011)                      |  |

| Form | 8937 | (Rev. 12-2011) |
|------|------|----------------|
|      |      |                |

| Pa       | t II               | Organizational Action (continued)                                   |  |                       |   |
|----------|--------------------|---|--|-----------------------|---|
| 17       | List the           | applicable Internal Revenue Code section(                           | s) and subsection(s) upon which the tax tre          | eatment is based Ⅰ    | • I <u>RC section 301(c)(2),</u><br>312 and 316 |
|          |                    |   |  |                       |   |
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| 18       | Can an             | $\prime$ resulting loss be recognized? $\blacktriangleright$ _ N/ A | A  |                       |   |
|          |                    |   |  |                       |   |
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|          |                    |   |  |                       |   |
| 19       | Provide            | any other information necessary to implem                           | nent the adjustment, such as the reportable          | e tax year ►          | N/A   |
|          |                    | · · · ·   |  |                       |   |
|          |                    |   |  |                       |   |
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|          |                    |   |  |                       |   |
|          |                    |   |  |                       |   |
|          | Linde              | r penalties of perjury, I declare that I have exami                 | ined this return including accompanying schedu       | ules and statements   | and to the best of my knowledge, and            |
|          | belie              | , it is true, correct, and complete. Declaration of                 | preparer (other than officer) is based on all inform | nation of which prepa | arer has any knowledge.                         |
| Sigr     |                    | ΛΛΛ   |  |                       |   |
| Her      | e <sub>Signa</sub> | ature ►   |  | Date▶ 11/26           | /2015   |
|          |                    | David Pauli   |  | Title▶ COO            |   |
| <u> </u> |                    | your name ► David Pauli<br>Print/Type preparer's name               | Preparer's signature                                 | Title► COO<br>Date    | Ohanta III if PTIN                              |
| Paie     | d<br>parer         |   | -  |                       | Check if self-employed                          |
|          | e Only             | Firm's name   |  |                       | Firm's EIN ►                                    |
| -        |                    | 1   |  |                       | 1   |

| Send Form 8937 (including accompanyi | ng statements) to: Department of the Treas | sury, Internal Revenue Service, Ogden, UT 84201-0054 |
|--------------------------------------|--|--|
|                                      |  |  |

Phone no.

Firm's address ►