Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Signature Global Resource Corporate Class (P)	**2** Issuer's employer identification number (EIN) N/A

3 Name of contact for additional information Duarte Boucinha	**4** Telephone No. of contact 416-681-1752	**5** Email address of contact dboucinha@ci.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2 Queen Street East, 20th Floor	**7** City, town, or post office, state, and ZIP code of contact Toronto, Ontario, M5C 3G7

8 Date of action Tax Year 2017	**9** Classification and description Non-taxable distribution

10 CUSIP number N/A	**11** Serial number(s) N/A	**12** Ticker symbol N/A	**13** Account number(s) 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 2017 taxation year. See question 15 for per unit information of the return of capital that occurred throughout the 2017 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 ▶ 0.10859 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

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 ▶ Jan 19, 2018

Print your name ▶ David Pauli Title ▶ EVP

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