



CIBC Canadian Fixed Income Private Pool
(the "Fund")

PFIC Annual Information Statement for the Year Ended June 30, 2024

Important tax notice to US Unitholders of the fund

This statement is provided for unitholders who are US persons for purposes of the US Internal Revenue Code of 1986, as amended ("Code") and the regulations thereunder. It is not relevant to other unitholders. US persons include US citizens (whether or not they are US residents), certain individuals with US permanent resident status, US corporations, and certain US trusts and estates.

The Fund may be deemed to be classified as a Passive Foreign Investment Company (PFIC) as defined in Code Section 1297(a) for its US tax year ended June 30, 2024.

The attached PFIC Annual Information Statement is being provided pursuant to the requirements of Treasury Regulation Section 1.1295-1(g) (1). The PFIC Annual Information Statement contains information to enable you (should you so choose based on your personal tax circumstances) to elect to treat the Fund as a qualified electing fund (QEF) for the US tax year ended June 30, 2024.

A US unitholder who makes a QEF election is required to annually include in his or her income, the pro-rata share of ordinary earnings and net capital gains of the Fund, whether or not that Fund distributes any amounts to its shareholders.

While the choice of whether the QEF election is appropriate for you will depend on your personal circumstances, please note that the QEF election is the only way that appreciation in the value of the Fund can be eligible for US taxation at the more favorable capital gains rates.

The QEF election is generally made on Form 8621 (*Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund*) on or before the due date, including extensions, for the income tax return with respect to the tax year to which the election relates. Unitholders who are US persons are required to report their holdings of the Fund on Form 8621 whether or not they make the QEF election. Where a US person is a unitholder in a Fund that holds other funds in its portfolio, that person is an indirect investor in the lower-tier funds and is required to file a separate Form 8621 report for each of the lower-tier funds. The attached information is designed to enable a unitholder to make a QEF election for both directly held top-tier and indirectly held lower-tier funds.

This information is provided in order to assist unitholders in making calculations and does not constitute tax advice. For help with these calculations, CIBC Asset Management suggests that investors consult with a qualified US tax advisor.

Further information on PFIC rules and the QEF election is available on the [Internal Revenue Service](#) website.

PFIC Annual Information Statement for the Year Ended June 30, 2024

This Information Statement applies to the taxable year of the Fund commencing on July 1, 2023 and ending on June 30, 2024.

The pro-rata per-unit per-day shares of ordinary earnings and net capital gains of these funds and their per-unit amounts distributed by CIBC Canadian Fixed Income Private Pool for the period specified in paragraph 1 are as follows:

Table with the original earnings and the net capital gains for the fund

Fund	Original Earnings (US\$)	Net Capital Gains (US\$)
Class A	-	-
Class I	-	-
Class O	0.0000620100	-
Class C	-	-
Premium Class	-	-
Premium-T4 Class	-	-
Premium-T6 Class	-	-
Class F-Premium	-	-
Class F-Premium T4	-	-
Class F-Premium T6	-	-
Class N-Premium	-	-
Class N-Premium T4	-	-
Class N-Premium T6	-	-

Class A did not distribute during the period.

Table with the distribution amounts and prices in US dollars by date for Class I

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0205	6.8963
08/31/23	0.0215	6.6930
09/29/23	0.0181	6.4630
10/31/23	0.0182	6.3255
11/30/23	0.0195	6.7271
12/22/23	0.0084	7.0727
01/31/24	0.0272	6.9025
02/29/24	0.0185	6.7987
03/28/24	0.0185	6.8317
04/30/24	0.0201	6.5649
05/31/24	0.0234	6.7283
06/28/24	0.0214	6.7547

Table with the distribution amounts and prices in US dollars by date for Class O

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0195	6.8940
08/31/23	0.0221	6.6923
09/29/23	0.0194	6.4630
10/31/23	0.0193	6.3264
11/30/23	0.0212	6.7284
12/22/23	0.0088	7.0753
01/31/24	0.0276	6.9076
02/29/24	0.0205	6.8036
03/28/24	0.0190	6.8381
04/30/24	0.0204	6.5731
05/31/24	0.0249	6.7374
06/28/24	0.0234	6.7638

Table with the distribution amounts and prices in US dollars by date for Class C

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0145	6.8640
08/31/23	0.0165	6.6633
09/29/23	0.0149	6.4345
10/31/23	0.0146	6.2979
11/30/23	0.0159	6.6980
12/22/23	0.0055	7.0426
01/31/24	0.0217	6.8743
02/29/24	0.0150	6.7711
03/28/24	0.0143	6.8052
04/30/24	0.0151	6.5410
05/31/24	0.0184	6.7055
06/28/24	0.0183	6.7318

Table with the distribution amounts and prices in US dollars by date for Premium Class

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0133	6.5230
08/31/23	0.0159	6.3324
09/29/23	0.0143	6.1151
10/31/23	0.0143	5.9850
11/30/23	0.0156	6.3650
12/22/23	0.0054	6.6924
01/31/24	0.0203	6.5332
02/29/24	0.0145	6.4350
03/28/24	0.0138	6.4675
04/30/24	0.0146	6.2164
05/31/24	0.0179	6.3726
06/28/24	0.0177	6.3976

Table with the distribution amounts and prices in US dollars by date for Premium-T4 Class

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0190	5.6210
08/31/23	0.0185	5.4517
09/29/23	0.0184	5.2583
10/31/23	0.0180	5.1407
11/30/23	0.0184	5.4618
12/22/23	0.0189	5.7285
01/31/24	0.0186	5.5907
02/29/24	0.0184	5.5006
03/28/24	0.0185	5.5215
04/30/24	0.0182	5.3012
05/31/24	0.0183	5.4312
06/28/24	0.0183	5.4491

Table with the distribution amounts and prices in US dollars by date for Premium-T6 Class

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0205	4.0083
08/31/23	0.0200	3.8452
09/29/23	0.0199	3.6997
10/31/23	0.0195	3.6281
11/30/23	0.0199	3.8497
12/22/23	0.0204	4.0396
01/31/24	0.0201	3.9367
02/29/24	0.0199	3.8582
03/28/24	0.0199	3.8557
04/30/24	0.0196	3.6959
05/31/24	0.0198	3.7594
06/28/24	0.0197	3.7537

Table with the distribution amounts and prices in US dollars by date for Class F-Premium

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0159	6.3441
08/31/23	0.0178	6.1587
09/29/23	0.0158	5.9477
10/31/23	0.0159	5.8217
11/30/23	0.0172	6.1916
12/22/23	0.0067	6.5106
01/31/24	0.0231	6.3556
02/29/24	0.0165	6.2602
03/28/24	0.0182	6.2892
04/30/24	0.0165	6.0453
05/31/24	0.0197	6.1974
06/28/24	0.0193	6.2217

Table with the distribution amounts and prices in US dollars by date for Class F-Premium T4

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0167	4.8718
08/31/23	0.0163	4.6918
09/29/23	0.0162	4.5060
10/31/23	0.0159	4.4077
11/30/23	0.0162	4.6801
12/22/23	0.0166	4.9153
01/31/24	0.0164	4.7878
02/29/24	0.0162	4.7038
03/28/24	0.0162	4.7064
04/30/24	0.0160	4.5234
05/31/24	0.0161	4.6111
06/28/24	0.0161	4.6038

Table with the distribution amounts and prices in US dollars by date for Class F-Premium T6

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0212	4.0965
08/31/23	0.0207	3.9424
09/29/23	0.0206	3.7812
10/31/23	0.0202	3.6940
11/30/23	0.0206	3.9175
12/22/23	0.0211	4.1092
01/31/24	0.0201	4.0001
02/29/24	0.0199	3.9273
03/28/24	0.0199	3.9246
04/30/24	0.0196	3.7673
05/31/24	0.0198	3.8358
06/28/24	0.0197	3.8251

Class N-Premium did not distribute during the period.

Table with the distribution amounts and prices in US dollars by date for Class N-Premium T4

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0167	4.8718
08/31/23	0.0163	4.6918
09/29/23	0.0162	4.5060
10/31/23	0.0159	4.4077
11/30/23	0.0162	4.6801
12/22/23	0.0166	4.9153
01/31/24	0.0164	4.7878
02/29/24	0.0162	4.7038
03/28/24	0.0162	4.7064
04/30/24	0.0160	4.5234
05/31/24	0.0161	4.6111
06/28/24	0.0161	4.6038

Table with the distribution amounts and prices in US dollars by date for Class N-Premium T6

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0212	4.0965
08/31/23	0.0207	3.9424
09/29/23	0.0206	3.7812
10/31/23	0.0202	3.6940
11/30/23	0.0206	3.9175
12/22/23	0.0211	4.1092
01/31/24	0.0201	4.0001
02/29/24	0.0199	3.9273
03/28/24	0.0199	3.9246
04/30/24	0.0196	3.7673
05/31/24	0.0198	3.8358
06/28/24	0.0197	3.8251

For each PFIC, your US tax preparer requires the following:

- The PFIC Annual Information Statement for the fund provided by CIBC Asset Management
 - i) Your account statements for the tax year provided by your investment dealer
 - ii) The PFIC Annual Information Statement will provide the per unit amounts distributed by the Fund provided by CIBC Asset Management
 - The PFIC Annual Information Statement will provide the pro-rata share of the fund's ordinary earnings, net capital gain per unit per day.
 - To calculate your individual amounts for a QEF election, multiply the number of unit days you held the fund series by the pro-rata amounts provided above.
 - To calculate the number of unit days, multiply the number of units held by the number of days the units were held for the tax year. For example, an account that held 1000 units of a fund for the full year (July 1, 2018 to June 30, 2019, 365 days), the number of unit days would be $1000 \times 365 = 365,000$. If those units were held for 181 days (July 1, 2018 to December 28, 2018), the number of unit days would be $1000 \times 181 = 181,000$. This value would then be multiplied by the pro-rata values on the Annual Information Statement and reported on [IRS Form 8621](#).
 - If the number of units changes over the course of the year, the unit days calculation should be adjusted accordingly. For example, consider an account that starts the year with 1000 units then, 66 days into the year, another 1000 units are purchased (increasing the total number of units to 2000). If no other changes are made for the remaining 300 days of the year, the unit days calculation would be: $(1000 \text{ units} \times 66 \text{ days}) + (2000 \text{ units} \times 300 \text{ days}) = 666,000 \text{ unit days}$.

- To calculate your individual amounts for a QEF election, multiply the number of units you held of the Fund series by the per unit amounts provided above.

The Fund will, upon receipt of request, permit you to inspect and copy its permanent books of account, records, and other such documents as may be maintained by the Fund. This is to establish that their respective ordinary earnings and net capital gains are computed in accordance with US income tax principles, and to verify these amounts and your pro-rata shares thereof.

CIBC Canadian Fixed Income Private Pool

A handwritten signature in black ink that reads "Tracy Chenier". The signature is written in a cursive style with a vertical line through the letter 'y'.

Tracy Chenier,
Managing Director,
Product Development & Management
CIBC Asset Management Inc.