



March 22, 2022

CION Investment Corporation  
3 Park Avenue, 36<sup>th</sup> Floor  
New York, NY 10016

RE: Qualified Interest Income

For CION Investment Corporation:

The Percentage of taxable ordinary income distributions that are designated as interest related dividends under Internal Revenue Section 871(k)(1)(C) for the calendar year ended December 31, 2021 was as follows:

Qualified Interest Income: 85.47%