



March 1, 2023

CION Investment Corporation
100 Park Avenue, 25th Floor
New York, NY 10017

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, 2022 was as follows:

Qualified Interest Income: 91.51%

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