

**CIM Commercial Trust
2017 Dividend Allocation**

The characterization of dividends declared by CIM Commercial Trust Corporation (NASDAQ: CMCT) during 2017 are delineated as follows:

COMMON STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Unrecaptured Section 1250 Gain ⁽¹⁾	Non-Taxable Return of Capital
Regular	3/20/2017	3/27/2017	\$0.21875	\$0.00000	\$0.00000	\$0.07771	\$0.02210	\$0.14104
Special	4/17/2017	4/24/2017	\$0.28000	\$0.00000	\$0.00000	\$0.09947	\$0.02828	\$0.18053
Regular	6/20/2017	6/27/2017	\$0.12500	\$0.00000	\$0.00000	\$0.04441	\$0.01263	\$0.08059
Special	6/20/2017	6/27/2017	\$1.98000	\$0.00000	\$0.00000	\$0.70339	\$0.20001	\$1.27661
Regular	9/18/2017	9/25/2017	\$0.12500	\$0.00000	\$0.00000	\$0.04441	\$0.01263	\$0.08059
Regular	12/21/2017	12/28/2017	\$0.12500	\$0.00000	\$0.00000	\$0.04441	\$0.01263	\$0.08059
Special	12/29/2017	1/11/2018	\$0.73000	\$0.00000	\$0.00000	\$0.25933	\$0.07374	\$0.47067
			<u>\$3.58375</u>	<u>\$0.00000</u>	<u>\$0.00000</u>	<u>\$1.27313</u>	<u>\$0.36202</u>	<u>\$2.31062</u>

(1) Unrecaptured Section 1250 Gain is a subset of, and is included in, the Capital Gain Dividend amount.

SERIES A PREFERRED STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Unrecaptured Section 1250 Gain ⁽¹⁾	Non-Taxable Return of Capital
Regular	4/5/2017	4/17/2017	\$0.34375	\$0.00000	\$0.00000	\$0.34375	\$0.09775	\$0.00000
Regular	7/5/2017	7/17/2017	\$0.34375	\$0.00000	\$0.00000	\$0.34375	\$0.09775	\$0.00000
Regular	10/5/2017	10/16/2017	\$0.34375	\$0.00000	\$0.00000	\$0.34375	\$0.09775	\$0.00000
Regular	1/5/2018	1/16/2018	\$0.34375	\$0.00000	\$0.00000	\$0.34375	\$0.09775	\$0.00000
			<u>\$1.37500</u>	<u>\$0.00000</u>	<u>\$0.00000</u>	<u>\$1.37500</u>	<u>\$0.39100</u>	<u>\$0.00000</u>

(1) Unrecaptured Section 1250 Gain is a subset of, and is included in, the Capital Gain Dividend amount.