

CIM Commercial Trust

2016 Dividend Allocation

The characterization of dividends declared by CIM Commercial Trust Corporation (NASDAQ: CMCT) during 2016 are delineated as follows:

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital
Regular	3/21/2016	3/29/2016	\$0.21875	\$0.00000	\$0.00214	\$0.01894	\$0.19767
Regular	6/21/2016	6/28/2016	\$0.21875	\$0.00000	\$0.00214	\$0.01894	\$0.19767
Regular	9/22/2016	9/28/2016	\$0.21875	\$0.00000	\$0.00214	\$0.01894	\$0.19767
Regular	12/16/2016	12/23/2016	\$0.21875	\$0.00000	\$0.00214	\$0.01894	\$0.19767
			<u>\$0.87500</u>	<u>\$0.00000</u>	<u>\$0.00855</u>	<u>\$ 0.07575</u>	<u>\$ 0.79070</u>

Shareholders should consult their own tax advisor as to the tax treatment of their dividends.