

Press Release:



TSX SYMBOLS: XCM, XCM.PR.A

SUBJECT: DIV

COMMERCE SPLIT CORP.

Regular Monthly Dividend Declaration

TORONTO, ONTARIO – December 18, 2007 / CCN Matthews: Commerce Split Corp. ("Commerce Split") declares its regular monthly distribution of \$0.05 for each Class A share (\$0.60 annually) and \$0.04375 for each Preferred share (\$0.525 annually). Distributions are payable January 10, 2008 to shareholders on record as of December 31, 2007.

Since inception (February 16, 2007) Class A shareholders have received a total of \$0.50 per share and Preferred shareholders have received a total of \$0.46 per share inclusive of this distribution, for a combined total of \$0.96 per share.

Commerce Split invests in common shares of Canadian Imperial Bank of Commerce, a Canadian financial institution.

Distribution Details:

Class A Share (XCM):	\$0.05
Preferred Share (XCM.PR.A)	\$0.04375
Ex-Dividend Date:	December 27, 2007
Record Date:	December 31, 2007
Payable Date:	January 10, 2008

For further information please contact Investor Relations at 416-304-4443, toll free at 1-877-4-Quadra (1-877-478-2372), or visit www.CommerceSplit.com.