

Statement of Split Shares Income Allocations and Designations

Select: T5 R3 AMENDED POSTING

TAXATION YEAR: 2012

Security Information:
SECURITY NAME: New Commerce Split Corp - Class II Preferred Share
ADDRESS (1): 77 King St. West, Suite 4500
ADDRESS (2):
CITY: Toronto
PROVINCE: ON
COUNTRY CODE: CAN
POSTAL CODE: M5K 1K7

SYMBOL: YCM.PR.B
WEBSITE: www.quadravest.com [Go](#)

1) CORPORATE ACTIONS
WERE THERE ANY CORPORATE ACTION(S) DURING TAXATION YEAR THAT AFFECTED THE T5 TAX REPORTING? No
2) IS U.S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?: No

TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):

3) IS CAPITAL GAINS DISTRIBUTION NR TAXABLE?: No
Part XIII Tax

4) IS ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE?: No
Part XIII.2 Tax

CUSIP#: 200701605

CALCULATION METHOD: RATE
PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

T5 Box No.	R3 Box No.	Description	Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14
			Total Distribution (\$) Per Unit													
		Record Date														
		Payment Date														
		Total Cash Distribution (\$) Per Unit Paid														
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated														
24	A1	Actual amount of Eligible Dividends														
10	A2	Actual amount of Other Dividends														
13	D	Interest from Canadian sources														
14	E	Other Income from Cdn. Sources														
15	F	Foreign income														
16	G	Foreign tax paid														
18	I	Capital gains dividend														
		ROC (Return of Capital)														
		Non reportable Distribution														
		Total Income Allocation (check figure)														

CHECK: When the calculation method is Rate, row 24 should match row 34; when the calculation method is Percentage rows 25 to 33 should add up to 100; when correct, no error message will appear in this row for completed columns

NOTES:
 No dividends were paid during the year.