

**Statement of Split Shares Income Allocations and Designations**

Select:  T5  R3  AMENDED POSTING

TAXATION YEAR: 2010

**Security Information:**

SECURITY NAME: Commerce Split-Original Class A shares  
 ADDRESS (1): 77 King St. West, Suite 4500  
 ADDRESS (2):  
 CITY: Toronto  
 PROVINCE: On  
 COUNTRY CODE: CAN  
 POSTAL CODE: M5K 1K7

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

CUSIP#: 200701407

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

**1) CORPORATE ACTIONS**  
 WERE THERE ANY CORPORATE ACTION(S) DURING TAXATION YEAR THAT AFFECTED THE T5 TAX REPORTING? Yes  
**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

			Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Period 14	
T5 Box No.	R3 Box No.	Total Distribution (\$) Per Unit															
		Record Date															
		Payment Date															
		Total Cash Distribution (\$) Per Unit Paid															
		Total Non Cash Distribution (\$) Per Unit															
		<b>Total Income (\$) per unit being allocated</b>															
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															
		<b>Total Income Allocation (check figure)</b>															

**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:**

As a result of a corporate reorganization on March 26,2010, these shares were assigned a new cusip. The previous cusip was 200701209. No dividends were paid during the period.