Form **8937**(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions

OMB No. 1545-2224

Internal Revenue Service		P dec separate in	ou douono.			
Part I Reporting I	ssuer					
1 Issuer's name		2	2 Issuer's employer identification number (EIN)			
CIM Commercial Trust Cor	poration		75-6446078			
3 Name of contact for add	ditional information 4	5	5 Email address of contact			
David Thompson		323-860-4900) lin	nvestors@cimcommercial.com		
6 Number and street (or P	O. box if mail is not del			7 City, town, or post office, state, and Zip code of contact		
17950 Preston Road, Suite	600	D	allas, TX 75252			
8 Date of action		9 Classification and des				
See question 14		Stock				
10 CUSIP number	11 Serial number(s)	12 Ticker sym	bol	3 Account number(s)		
125525105	N/A	СМСТ		N/A		
			needed. See back	of form for additional questions.		
	· · · · · · · · · · · · · · · · · · ·			t which shareholders' ownership is measured for		
•		I Trust declared the follow				
Organization action #1: a)						
Organization action #2: a)						
Organization action #3: a)						
Organization action #4: a)	Declaration date 12/10	/2015; b) record date 12/2	1/2015; payment da	ite 12/29/2015.		
15 Describe the quantitat	rive effect of the organiz	ational action on the basis	of the security in the	hands of a U.S. taxpayer as an adjustment per		
share or as a percenta	age of old basis A pol	tion of the dividend noted	d above will be trea	ited as a return of capital in accordance with IRC		
				.57% of the total distribution will be		
		03/06/13, 06/12/13, 09/14/1	13, and 12/10/13, 63.	.57 % Of the total distribution will be		
characterized as return of	capital.					
16 Describe the calculati	on of the change in basi	s and the data that support	ts the calculation, su	ch as the market values of securities and the		
				n 312, as modified by IRC Section 857(d) for a real		
			d under the occitor	1312, as modified by the section correspond to a real		
estate investment trust an	d the regulations there	eunder.				
				ermined that the cash distributions exceeded		
earnings and profits. Ther	efore, the difference be	etween the cash distributi	ons and current ea	rnings and profits will be characterized as		
a return of capital, a reduc						

To List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► RC Sections 301(c)(2): 312: 315(s): 317(s). 18 Can any resulting loss be recognized? ► No. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A. 11 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A.	Part	, (Organizational Action (cont	tinued)				
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Firm's address ► 2001 Ross Avenue, Suite 1800, Dallas TX 75201 Phone no. 214-999-1400				saCoopers LLC	Men V (1940)	02/00/2010		
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