

CIM Commercial Trust

2018 Dividend Allocation

The characterization of dividends declared by CIM Commercial Trust Corporation (NASDAQ | TASE: CMCT) with a record date in 2018 are delineated as follows:

COMMON STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	3/16/2018	3/29/2018	\$0.12500	\$0.00000	\$0.12497	\$0.00000	\$0.00003	\$0.12497
Regular	6/15/2018	6/28/2018	\$0.12500	\$0.00000	\$0.12497	\$0.00000	\$0.00003	\$0.12497
Regular	9/5/2018	9/25/2018	\$0.12500	\$0.00000	\$0.12497	\$0.00000	\$0.00003	\$0.12497
Regular	12/14/2018	12/27/2018	\$0.12500	\$0.00000	\$0.12497	\$0.00000	\$0.00003	\$0.12497
			<u>\$0.50000</u>	<u>\$0.00000</u>	<u>\$0.49987</u>	<u>\$0.00000</u>	<u>\$0.00013</u>	<u>\$0.49987</u>

SERIES A PREFERRED STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	1/5/2018	1/16/2018	\$0.34375	\$0.00000	\$0.34375	\$0.00000	\$0.00000	\$0.34375
Regular	4/5/2018	4/16/2018	\$0.34375	\$0.00000	\$0.34375	\$0.00000	\$0.00000	\$0.34375
Regular	7/5/2018	7/16/2018	\$0.34375	\$0.00000	\$0.34375	\$0.00000	\$0.00000	\$0.34375
Regular	10/5/2018	10/15/2018	\$0.34375	\$0.00000	\$0.34375	\$0.00000	\$0.00000	\$0.34375
			<u>\$1.37500</u>	<u>\$0.00000</u>	<u>\$1.37500</u>	<u>\$0.00000</u>	<u>\$0.00000</u>	<u>\$1.37500</u>

SERIES L PREFERRED STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	12/31/2018	1/17/2019	\$1.56035	\$0.00000	\$0.00000	\$0.00000	\$1.56035	\$0.00000
			<u>\$1.56035</u>	<u>\$0.00000</u>	<u>\$0.00000</u>	<u>\$0.00000</u>	<u>\$1.56035</u>	<u>\$0.00000</u>

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

ABOUT CIM COMMERCIAL TRUST CORPORATION

CIM Commercial Trust Corporation is a real estate investment trust that primarily acquires, owns, and operates Class A and creative office assets located in vibrant and improving urban communities throughout the United States. Its properties are primarily located in Los Angeles, the San Francisco Bay Area, Sacramento, and Washington, D.C. CIM Commercial is operated by affiliates of CIM Group, L.P., a vertically-integrated owner and operator of real assets with multi-disciplinary expertise and in-house research, acquisition, credit analysis, development, finance, leasing, and property management capabilities. www.cimcommercial.com

FORWARD-LOOKING STATEMENTS

The information set forth herein contains "forward-looking statements." You can identify these statements by the fact that they do not relate strictly to historical or current facts or discuss the business and affairs of CIM Commercial Trust Corporation on a prospective basis. Further, statements that include words such as "may," "will," "project," "might," "expect," "believe," "anticipate," "intend," "could," "would," "estimate," "continue" "pursue," or "should" or the negative or other words or expressions of similar meaning, may identify forward-looking statements.

CIM Commercial Trust bases these forward-looking statements on particular assumptions that it has made in light of its experience, as well as its perception of expected future developments and other factors that it believes are appropriate under the circumstances. The forward-looking statements are necessarily estimates reflecting the judgment of CIM Commercial Trust and involve a number of risks and uncertainties that could cause actual results to differ materially from those suggested by the forward-looking statements. These forward-looking statements are subject to risks, uncertainties and other factors, including those set forth in CIM Commercial Trust's Annual Report on Form 10-K for the fiscal year ended December 31, 2017.

As you read and consider the information herein, you are cautioned to not place undue reliance on these forward-looking statements. These statements are not guarantees of performance or results and speak only as of the date hereof. These forward-looking statements involve risks, uncertainties and assumptions. In light of these risks and uncertainties, there can be no assurance that the results and events contemplated by the forward-looking statements contained herein will in fact transpire. New factors emerge from time to time, and it is not possible for CIM Commercial Trust to predict all of them. Nor can CIM Commercial Trust assess the impact of each such factor or the extent to which any factor, or combination of factors may cause results to differ materially from those contained in any forward-looking statement. CIM Commercial Trust undertakes no obligation to publicly update or release any revisions to these forward-looking statements to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events, except as required by law.

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