



February 8, 2019

Notice to Shareholders Tax Treatment of 2018 Distribution

E Split Corp. - Preferred Shares

E Split Corp. will be issuing T5 slips to registered holders of Preferred Shares by February 28, 2019. The following table outlines the allocation of the 2018 distribution for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION ELIGIBLE DIVIDEND
September 30, 2018	October 15, 2018	\$ 0.134170	\$ 0.134170

E Split Corp. Preferred Shares trade on the Toronto Stock Exchange under the symbol ENS.PR.A.

For further information, please visit our website at www.middlefield.com or contact Nancy Tham or Michael Bury in our Sales and Marketing Department at 1-888-890-1868.