



March 7, 2019

## Notice to Unitholders Tax Treatment of 2018 Distribution

### Middlefield Global Infrastructure Fund ("Global Infrastructure") – Series A and Series F

Global Infrastructure will be issuing T3 Statement of Trust Income Allocations and Designations slips by March 31, 2019 to Unitholders and the following table outlines the allocation of the 2018 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
January 30, 2018	January 31, 2018	0.050000	0.008350	0.041650
February 27, 2018	February 28, 2018	0.050000	0.008350	0.041650
March 28, 2018	March 29, 2018	0.050000	0.008350	0.041650
April 27, 2018	April 30, 2018	0.050000	0.008350	0.041650
May 30, 2018	May 31, 2018	0.050000	0.008350	0.041650
June 28, 2018	June 29, 2018	0.505000	0.008350	0.041650
July 30, 2018	July 31, 2018	0.050000	0.008350	0.041650
August 30, 2018	August 31, 2018	0.050000	0.008350	0.041650
September 27, 2018	September 28, 2018	0.050000	0.008350	0.041650
October 30, 2018	October 31, 2018	0.050000	0.008350	0.041650
November 29, 2018	November 30, 2018	0.050000	0.008350	0.041650
December 28, 2018	December 31, 2018	0.050000	0.008350	0.041650
TOTAL		0.600000	0.100200	0.499800

  

100.00%	16.70%	83.30%
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**The return of capital component of the distribution is not taxable, however it reduces the adjusted cost base of the Shares.**

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham or Michael Bury in our Sales and Marketing Department at 1.888.890.1868.