



March 8, 2021

Notice to Unitholders Tax Treatment of 2020 Distribution

Middlefield Health & Wellness ETF (“Wellness”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2021. The following table outlines the allocation of the 2020 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION	
			CAPITAL GAINS	RETURN OF CAPITAL
January 31, 2020	February 14, 2020	\$ 0.041670	\$ 0.031133	\$ 0.010537
February 29, 2020	March 13, 2020	0.041670	0.031133	0.010537
March 31, 2020	April 15, 2020	0.041670	0.031133	0.010537
April 30, 2020	May 15, 2020	0.041670	0.031133	0.010537
May 31, 2020	June 15, 2020	0.041670	0.031133	0.010537
June 30, 2020	July 15, 2020	0.041670	0.031133	0.010537
July 31, 2020	August 14, 2020	0.041670	0.031133	0.010537
August 31, 2020	September 15, 2020	0.041670	0.031133	0.010537
September 30, 2020	October 15, 2020	0.041670	0.031133	0.010537
October 31, 2020	November 13, 2020	0.041670	0.031133	0.010537
November 30, 2020	December 15, 2020	0.041670	0.031133	0.010537
December 31, 2020	January 15, 2021	0.041670	0.031133	0.010537
TOTAL		\$ 0.500040	\$ 0.373596	\$ 0.126444
		100.00%	74.71%	25.29%

The return of capital component of the distribution is not taxable; however, it reduces the adjusted cost base of the Units.

Wellness Units trade on the Toronto Stock Exchange under the symbol HWF.

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.