



March 8, 2022

## Notice to Unitholders Tax Treatment of 2021 Distribution

### Middlefield Healthcare & Life Sciences ETF (“Life Sciences”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2022. The following table outlines the allocation of the 2021 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION RETURN OF CAPITAL
January 31, 2021	February 12, 2021	\$ 0.050000	\$ 0.050000
February 28, 2021	March 15, 2021	0.050000	0.050000
March 31, 2021	April 15, 2021	0.050000	0.050000
April 30, 2021	May 14, 2021	0.050000	0.050000
May 31, 2021	June 15, 2021	0.050000	0.050000
June 30, 2021	July 15, 2021	0.050000	0.050000
July 31, 2021	August 13, 2021	0.050000	0.050000
August 31, 2021	September 15, 2021	0.050000	0.050000
September 30, 2021	October 15, 2021	0.050000	0.050000
October 31, 2021	November 15, 2021	0.050000	0.050000
November 30, 2021	December 15, 2021	0.050000	0.050000
December 31, 2021	January 14, 2022	0.050000	0.050000
TOTAL		\$ 0.600000	\$ 0.600000
		100.00%	100.00%

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

Life Sciences Units trade on the Toronto Stock Exchange under the symbol LS.

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.