# Statement of Trust Income Allocations and Designations

**Select:** ☑ T3 ☐ R16 ☐ AMENDED POSTING ☐ SUBSCRIPTION RECEIPTS

**TAXATION YEAR:** 2015

**Preparer information:**

| | |
|---|---|
| **TRUST NAME:** | Dream Global Real Estate Investment Trust |
| **ADDRESS (1):** | 30 Adelaide Street East |
| **ADDRESS (2):** | Suite 301 |
| **CITY:** | Toronto |
| **PROVINCE:** | ON |
| **COUNTRY CODE:** | CAN |
| **POSTAL CODE:** | M5C3H1 |
| **TIN#:** | T31350033 |
| **CUSIP#:** | 26154A106 |
| **QUEBEC TAX ID:** | |
| **CONTACT NAME:** | Rene Gulliver |
| **DATE PREPARED:** | 2016/02/25 |
| **PHONE:** | 416-365-3535 |
| **PRIMARY E-MAIL:** | rgulliver@dream.ca |
| **SECONDARY E-MAIL:** | igavan@dream.ca |
| **SYMBOL:** | DRG.UN |
| **WEBSITE:** | http://dream.ca/global/ Go |

**CALCULATION METHOD:** RATE

PER CENT - ALLOCATION MUST ADD TO 100
RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME ($) PER UNIT BEING ALLOCATED

**1) CORPORATE ACTIONS**

**WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?:** No

**2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?:** No

**TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):**

**3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:** No
Part XIII Tax (Income Tax Act)

**4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?:** No
Part XIII.2 Tax (Income Tax Act)

| T3 Box No. | R16 Box No. | | Distribution 1 | Distribution 2 | Distribution 3 | Distribution 4 | Distribution 5 | Distribution 6 | Distribution 7 | Distribution 8 | Distribution 9 | Distribution 10 | Distribution 11 | Distribution 12 | Distribution 13 | Distribution 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Distribution ($) Per Unit | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | | |
| | | Record Date | 2015/01/30 | 2015/02/27 | 2015/03/31 | 2015/04/30 | 2015/05/29 | 2015/06/30 | 2015/07/31 | 2015/08/31 | 2015/09/30 | 2015/10/30 | 2015/11/30 | 2015/12/31 | | |
| | | Payment Date | 2015/02/13 | 2015/03/16 | 2015/04/15 | 2015/05/15 | 2015/06/15 | 2015/07/15 | 2015/08/15 | 2015/09/15 | 2015/10/15 | 2015/11/15 | 2015/12/15 | 2016/01/15 | | |
| | | Total Cash Distribution ($) Per Unit | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | 0.06667 | | |
| | | Total Non Cash Distribution ($) Per Unit | | | | | | | | | | | | | | |
| | | **Total Income ($) per unit being allocated** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | | |
| **21** | A | Capital gain | | | | | | | | | | | | | | |
| **49** | C1 | Actual Amount of Eligible Dividends | | | | | | | | | | | | | | |
| **23** | C2 | Actual Amount of Non Eligible Dividend | | | | | | | | | | | | | | |
| **24** | E | Foreign Business Income | | | | | | | | | | | | | | |
| **25** | F | Foreign Non-Business Income | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | 0.02910 | | |
| **26 OTHER INCOME** | G | **G- Other Income** (Investment Income) | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| **42** | M | Return of Capital | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | 0.03757 | | |
| **X** | X | Non Reportable Distribution | | | | | | | | | | | | | | |
| **30** | H | Capital gains eligible for deduction | | | | | | | | | | | | | | |
| **33** | K | Foreign business income tax paid | | | | | | | | | | | | | | |
| **34** | L | Foreign non-business income tax paid | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| **Total Income Allocation (check figure)** | | | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | **0.06667** | | |

**CHECK**: When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns.

**NOTES:**