

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2014

TRUST NAME: Dream Office Real Estate Investment Trust
 ADDRESS (1): 30 Adelaide Street East
 ADDRESS (2): Suite 1600
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M5C3H1

Preparer information:
 CONTACT NAME: Mario Barrafato
 DATE PREPARED: 2015/03/02
 PHONE: (416) 365-3535
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SYMBOL: D.UN
 WEBSITE: <http://dream.ca/office/> [Go](#)

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?: Yes
Part XIII Tax (Income Tax Act)

4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes
Part XIII.2 Tax (Income Tax Act)

TIN#: T26695533
 CUSIP#: 265270207
 QUEBEC TAX ID:

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

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	0.18666	0.18666	0.18666	0.18666										
		Record Date	2014/01/31	2014/02/28	2014/03/31	2014/04/30										
		Payment Date	2014/02/15	2014/03/15	2014/04/15	2014/05/15										
		Total Cash Distribution (\$) Per Unit	0.18666	0.18666	0.18666	0.18666										
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.18666	0.18666	0.18666	0.18666										
21	A	Capital gain	0.01044	0.01044	0.01044	0.01044										
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														
26 OTHER INCOME	G	G- Other Income (Investment Income)	0.04081	0.04081	0.04081	0.04081										
42	M	Return of Capital	0.13541	0.13541	0.13541	0.13541										
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)	0.18666	0.18666	0.18666	0.18666										

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:
 Dream Office Real Estate Investment Trust (formerly Dundee Office Real Estate Investment Trust) changed it's name on May 12, 2014. As a result, a new CUSIP number was issued (see CUSIP ID#26153P104 for distributions paid subsequent to May 2014)

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CONTACT NAME: Mario Barrafato

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CALCULATION METHOD: RATE

PER CENT - ALLOCATION MUST ADD TO 100

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

		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	
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666						
		Record Date	2014/05/31	2014/06/30	2014/07/31	2014/08/31	2014/09/30	2014/10/31	2014/11/28	2014/12/31						
		Payment Date	2014/06/15	2014/07/15	2014/08/15	2014/09/15	2014/10/15	2014/11/14	2014/12/15	2015/01/15						
		Total Cash Distribution (\$) Per Unit	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666					
		Total Non Cash Distribution (\$) Per Unit														
Total Income (\$) per unit being allocated		0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666						
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Total Income Allocation (check figure)			0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666	0.18666						

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NOTES:
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