

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2017

TRUST NAME: Dream Office 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#: T26695533
 CUSIP#: 26153P104
 QUEBEC TAX ID:

Preparer information:
 CONTACT NAME: Rajeev Viswanathan
 DATE PREPARED: 2018/02/28
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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)

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	0.12500	0.12500	0.12500	0.12500	0.12500	0.12500	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333		
		Record Date	2017/01/31	2017/02/28	2017/03/31	2017/04/28	2017/05/31	2017/06/30	2017/07/31	2017/08/31	2017/09/29	2017/10/31	2017/11/30	2017/12/29		
		Payment Date	2017/02/15	2017/03/15	2017/04/15	2017/05/15	2017/06/15	2017/07/15	2017/08/15	2017/09/15	2017/10/15	2017/11/15	2017/12/15	2018/01/15		
		Total Cash Distribution (\$) Per Unit	0.12500	0.12500	0.12500	0.12500	0.12500	0.12500	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333		
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.12500	0.12500	0.12500	0.12500	0.12500	0.12500	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333
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														
26 OTHER INCOME	G	G- Other Income (Investment Income)														
42	M	Return of Capital	0.12500	0.12500	0.12500	0.12500	0.12500	0.12500	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333		
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)	0.12500	0.12500	0.12500	0.12500	0.12500	0.12500	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333

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: