

DREAM IMPACT TRUST

**DISTRIBUTION REINVESTMENT AND
UNIT PURCHASE PLAN**

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DEFINED TERMS USED IN THE PLAN

In the Plan, the following terms shall have the following meanings:

“**Participant**” means a Unitholder who participates in the Plan;

“**Plan**” means this Distribution Reinvestment and Unit Purchase Plan established for Unitholders;

“**Plan Agent**” means Computershare Trust Company of Canada;

“**Trust**” means Dream Impact Trust, an unincorporated open-ended trust established under the laws of the Province of Ontario;

“**TSX**” means the Toronto Stock Exchange;

“**Unitholders**” means at any time the holders at that time of one or more Units, as shown on the register of such holders maintained by or on behalf of the Trust; and

“**Units**” means units of interest in the Trust designated as “Units” and having the rights and attributes set out in the amended and restated declaration of trust of the Trust dated July 8, 2014, as it may be amended, supplemented and/or restated from time to time.

“**DRS Advice**” means a direct registration system advice or similar document evidencing the electronic registration of ownership of Units.

All references to “\$” in the Plan are to Canadian dollars.

PURPOSE OF THE PLAN

The purpose of this Plan is to provide Unitholders with a convenient way of investing in additional Units without incurring transaction costs under the Plan such as commissions, service charges or brokerage fees. By participating in the Plan, Unitholders may invest in additional Units in two ways:

- **Distribution Reinvestment.** Unitholders will have cash distributions from the Trust reinvested in additional Units as and when cash distributions are made.
- **Cash Purchase.** Unitholders may invest in additional Units by making cash purchases.

ADVANTAGES OF ENROLLING IN THE DISTRIBUTION REINVESTMENT PLAN

- Monthly cash distributions from the Trust are automatically reinvested in additional Units – increasing your ownership interest in the Trust on an ongoing basis.
- With each reinvestment, you will also receive a “bonus” distribution of Units equal to 4% of the amount of your cash distribution reinvested pursuant to the Plan.
- The purchase price of Units will generally be the volume weighted average closing price of the Units on the TSX for the five trading days immediately preceding the relevant distribution payment date. Acquiring Units through the distribution reinvestment feature of the Plan will allow you to take advantage of dollar cost averaging.
- Although fractional Units will not be distributed, your entitlement to a fraction of a Unit will accumulate with each distribution payment until you become entitled to a whole Unit.
- Unitholders who participate in the Plan will not pay any commissions, service charges or brokerage fees under the Plan.

ADVANTAGES OF ENROLLING IN THE CASH PURCHASE PLAN

- Unitholders may purchase additional Units without paying any commissions, service charges or brokerage fees under the Plan.
- The purchase price of Units will generally be the volume weighted average closing price of the Units on the TSX for the five trading days immediately preceding the relevant distribution payment date. Acquiring Units through the cash purchase feature of the Plan will allow you to take advantage of dollar cost averaging.

PLAN AGENT

The Plan Agent acts as the agent for Unitholders who participate in the Plan and administers the Plan for the Trust. Among other things, the Plan Agent arranges for the reinvestment of cash distributions by the Trust in additional Units and the purchase of additional Units for Participants pursuant to the cash purchase feature of the Plan.

PARTICIPATING IN THE PLAN

Unitholders Eligible to Participate in the Plan

All registered and non-registered Unitholders, including those Unitholders who are not residents of Canada, are eligible to participate in the Plan where permitted by applicable laws; *provided however*, Unitholders who are residents of or present in the United States are not allowed to participate in the Plan. No Units will be offered for sale under the Plan in the United States or in any of its territories or possessions. Persons who appear to be, or who the Trust or the Plan Agent has reason to believe are, residents of or present in the United States or any of its territories or possessions, will not be permitted to participate in the Plan.

A registered Unitholder needs to hold at least one Unit in order to participate in the Plan.

A registered Unitholder is a Unitholder whose Units are registered in his, her or its own name. If a Unitholder holds Units through a dealer, bank, trust company or other intermediary (which is likely the case if the Unitholder receives an account statement which shows the number of Units held), that Unitholder is most likely a non-registered Unitholder.

Many of the instructions in the Plan apply specifically to registered Unitholders. Many Unitholders who will participate in the Plan, however, are non-registered Unitholders. In general, non-registered Unitholders should contact their dealer, bank, trust company or other intermediary through which they hold Units in order to participate in the Plan and provide instructions regarding their investment in Units.

How to Participate in the Plan

In order to participate in the Plan, a registered Unitholder must complete an enrollment form online or by downloading and duly completing a Reinvestment Enrollment - Participant Declaration form from www.investorcentre.com and delivering it to the Plan Agent. This form is used by a registered Unitholder to enrol in the distribution reinvestment feature of the Plan. Once a registered Unitholder is a participant of the distribution reinvestment feature of the Plan, it may participate in the cash purchase feature of the Plan by duly completing an Optional Cash Purchase (OCP) - Participant Declaration form and sending it to the Plan Agent along with a cheque.

Unitholders whose Units are not registered in their own name must contact their dealer or other intermediary in order to participate in the Plan. That dealer or intermediary will then make the necessary arrangements to allow the non-registered Unitholder to participate in the Plan by enrolling in the Plan on behalf of the non-registered Unitholder.

Please note that certain dealers and intermediaries may not have the administrative ability to facilitate participation in the Plan by their clients. In some cases, certain dealers and intermediaries may be able to facilitate participation by their clients in the distribution reinvestment feature of the Plan, but not in the cash purchase feature of the Plan. In these circumstances, in order to participate in the Plan, or in the cash purchase feature of the Plan, Unitholders would be required to establish an account with a dealer or other intermediary that has the necessary administrative ability. Alternatively, Unitholders whose Units are not registered in their own name may also participate in the Plan by requesting that their dealer or intermediary transfer some or all of those Units directly into the name of the Unitholder. That Unitholder will then become a registered Unitholder.

When Participation Begins

For the purposes of having cash distributions reinvested in additional Units, a registered Unitholder will begin participating in the Plan as of the first record date for a cash distribution by the Trust after the Plan Agent has received that Unitholder's duly completed enrollment form, provided that this properly completed form is received by the Plan Agent no later than 5:00 p.m. (Toronto time) on the fifth business day prior to that record date. If the duly completed

enrollment form is not received by the Plan Agent prior to this deadline, the Unitholder will begin participating in the Plan as of the next record date for a cash distribution by the Trust. The record date for cash distributions made by the Trust is generally the last business day of each calendar month, while the distribution payment date for the Trust is generally on or about the 15th of each calendar month.

A registered Unitholder will be eligible to participate in the cash purchase feature of the Plan once the Plan Agent has received the Unitholder's properly completed enrollment form enrolling the Unitholder in the Plan.

Non-registered Unitholders should contact their dealer or other intermediary through which they hold Units well in advance of the deadline referred to above in order to give the dealer or other intermediary enough time to make arrangements to enrol the non-registered Unitholder in the Plan before the deadline.

DISTRIBUTION REINVESTMENT FEATURE

As a Participant, Unitholders will have cash distributions from the Trust reinvested in additional Units as and when cash distributions are made. Cash that would otherwise be distributed to that Unitholder by the Trust on any given distribution payment date (which, in the case of Unitholders who are not residents of Canada, will be reduced by the amount of any applicable Canadian withholding tax) will be applied towards the purchase of Units from the Trust for that Unitholder. With each reinvestment of Units by Participants in this manner, Participants will also receive a "bonus" distribution equal to 4% of the amount of the distribution reinvested pursuant to the Plan, which will be reinvested in additional Units. In other words, for every \$1.00 of cash distributions reinvested by a Participant under the Plan, \$1.04 worth of Units (purchased at a price determined in the manner described below) will be purchased for such Participant.

Purchases of Units by Plan Agent

The Plan Agent will act on behalf of Participants for the purposes of reinvesting cash distributions from the Trust in additional Units inclusive of four decimal places for the fractional portion of the Plan. In order to do this, the Plan Agent will purchase Units from the Trust for Participants at a specified price per Unit. This price will be determined by the Trust and communicated to the Plan Agent, but is expected to be equal to the volume weighted average closing price of Units on the TSX for the five trading days immediately preceding the relevant distribution payment date (a distribution payment date for the Trust is generally on or about the 15th of each calendar month). However, the means of determining the price at which the Plan Agent will purchase Units may be changed by the Trust in its discretion. For example, the Trust may change the means of determining this price if there are interruptions in the trading of Units on the TSX for any reason during this five day period.

Although fractional Units will not be distributed, a Participant's entitlement to a fraction of a Unit will accumulate with each distribution payment until the Participant is entitled to a whole Unit.

Partial Participation

A Participant may choose to have all or only a particular number of Units held by that Unitholder participate in the distribution reinvestment feature of the Plan which, among other things, will permit a Unitholder whose Units are held together with the Units of other holders in a single account with a dealer or financial institution to participate in the Plan.

Changing the Number of Units Subject to Distribution Reinvestment

If a Participant wishes to change the number of Units participating in the distribution reinvestment feature of the Plan, the Participant, if a registered Unitholder, should duly complete a new enrollment form indicating the new number of Units that the Participant wishes to have subject to distribution reinvestment, and send this form to the Plan Agent. In order for these new instructions to be effective for a particular distribution, the Participant's duly completed enrollment form must be received by the Plan Agent no later than 5:00 p.m. (Toronto time) on the fifth business day prior to the record date relating to that distribution. Otherwise, these instructions will be effective for the next distribution.

CASH PURCHASE FEATURE

As a Participant, Unitholders may purchase additional Units under the cash purchase feature of the Plan without paying any commissions, service charges or brokerage fees under the Plan.

Participation in the cash purchase feature of the Plan is optional. This means that Unitholders who choose to participate in the distribution reinvestment feature of the Plan are not required to participate in the cash purchase feature of the Plan. Even if Unitholders choose to participate in the cash purchase feature of the Plan, Unitholders are not obligated at any time to purchase additional Units.

Unlike the distribution reinvestment feature of the Plan, Participants will not receive any bonus distribution of Units in connection with any Units acquired through cash purchases.

Number of Units that May be Purchased

A Unitholder must invest a minimum amount of \$1,000 with each purchase request. Each Unitholder may purchase up to a maximum of \$250,000 of additional Units in each calendar year under the cash purchase feature of the Plan. However, applicable law imposes an additional limit on the number of Units that the Trust may issue in any given financial year pursuant to the cash purchase feature of the Plan. This limit is currently 2% of the aggregate number of Units outstanding at the beginning of the Trust's financial year (currently January 1). In order to ensure that this limit is not exceeded, the Trust may impose additional restrictions on the maximum number of additional Units that may be acquired by Unitholders pursuant to the cash purchase feature of the Plan. In these circumstances, if purchase requests are received that would result in this limit being exceeded, cash purchases will be pro-rated among all Participants according to the number of Units that each Participant has requested to be purchased. After this time, no cash purchase requests will be accepted from Participants until the beginning of the next financial year.

Purchases of Units by Plan Agent

The Plan Agent will act on behalf of Participants for the purposes of acquiring additional Units pursuant to the cash purchase feature of the Plan. The Plan Agent will purchase Units from the Trust for Participants at a specified price per Unit. This price will be communicated by the Trust to the Plan Agent, but is expected to be equal to the volume weighted average closing price of Units on the TSX for the five trading days immediately preceding the relevant distribution payment date. However, the means of determining the price at which the Plan Agent will purchase Units may be changed by the Trust in its discretion.

How to Participate

A registered Unitholder will be eligible to participate in the cash purchase feature of the Plan once the Plan Agent has received the Unitholder's duly completed enrollment form enrolling the Unitholder in the Plan. In order to purchase additional Units at the time of enrollment, registered Unitholders must submit a duly completed Optional Cash Purchase (OCP) - Participant Declaration form along with a personal or a certified cheque in Canadian dollars payable to "Computershare Trust Company of Canada". Once a registered Unitholder is enrolled in the Plan, requests for cash purchases of additional Units may be made at any time by delivering to the Plan Agent a duly completed Optional Cash Purchase (OCP) - Participant Declaration form, together with payment in the same form described above. A cash purchase form/voucher will be included as part of each statement of account sent to Participants who are registered Unitholders.

Non-registered Unitholders should contact their dealer or other intermediary through which they hold Units regarding how to participate in the cash purchase feature of the Plan. Non-registered Unitholders should be aware that not all dealers and intermediaries will facilitate participation in the cash purchase feature of the Plan by their clients.

Although purchase requests may be made by Participants at any time, cash purchases will only be made by the Plan Agent on a distribution payment date. In order for purchases to be made on a particular distribution payment date, the Plan Agent must be in actual receipt of funds from Participants to purchase additional Units by no later than 5:00 p.m. (Toronto time) on the record date relating to that distribution payment date. Funds received after this deadline will be applied to purchase additional Units on the following distribution payment date. Cheques will be cashed as soon as practicable following receipt by the Plan Agent. No interest will be paid on any amounts held pending investment by the Plan Agent.

Pre-Authorized Debits (PAD)

To be eligible to participate in the pre-authorized debit (PAD) service for the optional cash purchase component of the Plan, you must already be enrolled in the Plan and your Plan account must already be coded compliant with Canadian Anti-Money Laundering requirements. Also, the bank account you are intending on using must be held with a Canadian financial institution.

You have the option of selecting either a one-time and/or recurring PAD. Both options can be initiated online through the Plan Agent's self-service web portal, Investor Centre at

www.investorcentre.com. In the case of recurring PAD service only, you may mail your PAD request to the Plan Agent. The Plan Agent must receive the PAD request no later than 10 business days prior to the investment date for which you wish to apply such debit. If the duly completed request is received after this date, such debit will be applied on the next investment date.

One-Time Pre-Authorized Debits

One-Time PADs can only be initiated online. If you authorize a one-time debit, your bank account will be debited within five to ten business days from the time your request is received. Your monies will be applied to purchase units on the next available investment date after the funds have been withdrawn from your account, therefore please refer to the investment date details outlined in this document. No interest will be paid for any funds held awaiting investment.

Recurring Pre-Authorized Debits

Recurring PAD can be initiated online through the Plan Agent's self-service web portal or by duly completing and signing a PAD agreement. A PAD agreement will be enclosed with your Plan account statement once your Plan account has been coded compliant. Return your completed PAD agreement along with a VOID cheque indicating the name(s) on the bank account or a letter from your financial institution confirming your banking details and the names associated to the account. The bank account names must match the name(s) on your Plan account.

If you authorize monthly recurring PAD, then your account will be debited on the 6th of every month. If you authorize a quarterly recurring automatic debit, then your account will be debited on the 6th of January, April, July and October. If the 6th is not a business day, then the debit shall occur on the next business day.

To modify or cancel a recurring PAD service, you must notify the Plan Agent in writing or online through the Plan Agent's Investor Centre web portal at www.investorcentre.com only cancellation requests can be taken over the phone by the Plan Agent's Customer Contact Centre toll-free at 1-800-564-6253. Please allow 10 business days from the date Computershare receives your instructions for the modification or cancellation to take effect.

Registered Unitholders, Certain Dealers and Other Intermediaries

Registered Unitholders, as well as certain dealers and other intermediaries who are Participants of CDS Clearing and Depository Services Inc. ("**CDS participants**"), may be able to make cash purchase requests under the Plan on behalf of one or more beneficial Unitholders. In order to do so, those registered Unitholders, dealers or intermediaries must declare that both the minimum investment amount of \$1,000 per purchase request has been met and the maximum investment amount of \$250,000 per calendar year has not been exceeded for each beneficial Unitholder on whose behalf the registered Unitholder holds Units, or for each beneficial Unitholder holding Units through the dealer or intermediary, as the case may be. For dealers or

intermediaries that are CDS participants, this declaration is made on an authorization form to be completed by CDS participants only (which differs from the authorization form used for contribution of the cash purchase feature for enrolled registered Unitholders in the Plan).

STATEMENTS OF ACCOUNT SHOWING INVESTMENTS IN UNITS

Accounts under the Plan are maintained by the Plan Agent in the name in which Units are registered at the time of enrolling in the Plan.

A registered Unitholder participating in the Plan will receive by mail statements of account showing the purchases of Units made on the Participant's behalf under the Plan. These statements will be mailed quarterly and will set out for the relevant period the amount of cash distributions paid on the Participant's Units, the total of any cash received from the Participant for the purchase of Units, the number of additional Units purchased under the Plan, the dates of those purchases, the applicable purchase price per Unit and the updated total number of Units held for the Participant.

For Unitholders who participate in the Plan through their dealer or other intermediary through which they hold Units, information regarding Units acquired pursuant to the Plan will be provided on the account statements sent to them by their dealer or intermediary.

As these statements will be a Participant's continuing record of the cost of purchases of Units made under the Plan, they should be kept for tax purposes. In addition, each Participant will receive annually an income tax information form and other information necessary for Canadian income tax reporting purposes.

CERTAIN RESTRICTIONS

Neither the right of a Unitholder to participate in the Plan nor a Unitholder's entitlement to any Units under the Plan may be transferred. In addition, Units held by the Plan Agent for a Participant pursuant to the Plan may not be pledged, sold or otherwise disposed of by the Participant.

WITHDRAWING UNITS FROM THE PLAN

Participants may at any time withdraw whole Units held under the Plan by duly completing the withdrawal portion of the voucher on the reverse of the statement of account and mailing it to the Plan Agent. Alternatively, Participants may request to withdraw from the Plan at the Plan Agent's self-service web portal at www.investorcentre.com Certificates or DRS Advice will be registered in the Participant's name.

Participants who are non-registered Unitholders should contact their dealer or other intermediary through which they hold Units in order to withdraw Units held for them.

Any Units (including fractional Units) not withdrawn from the Plan will continue to be held by the Plan Agent for the Participant's account under the Plan.

A request for withdrawal will not affect the participation of the Units withdrawn after a distribution record date and prior to a distribution payment date, nor will it affect the participation of the remaining Units held under the Plan.

NO COMMISSIONS OR OTHER CHARGES

Unitholders who participate in the Plan will not pay any commissions, service charges or brokerage fees in connection with any additional Units acquired pursuant to the Plan. In addition, all administrative costs of operating the Plan, including the fees and expenses of the Plan Agent, will be borne by the Trust.

However, non-registered Unitholders who enrol in the Plan through a dealer, bank, trust company or other intermediary may nevertheless be subject to the fees imposed under the terms governing their relationship with that dealer, bank, trust company or intermediary.

INCOME TAX TREATMENT

Distributions that are reinvested in additional Units do not relieve Participants of any liability for taxes that may be payable on those distributions. Accordingly, to the extent that all or a portion of a cash distribution from the Trust would be included in the income of Unitholders for the purposes of the *Income Tax Act* (Canada), this amount will still be included in the income of Participants even if they choose to have their distributions reinvested in additional Units. Participants will be allocated the same amount of income for income tax purposes on a per Unit basis as non-Participants. The amount reinvested by Participants (plus any cash payments on account of an entitlement to a fractional interest) will be added to the adjusted cost base (“**tax cost**”) of the Units for the purpose of computing any subsequent gain or loss on those Units. Participants will generally be required to determine the tax cost of individual Units on an averaged basis.

In addition, the amount of the income portion of cash distributions payable to non-resident Unitholders that are reinvested in additional Units will be subject to any applicable Canadian withholding tax. Accordingly, where such tax is applicable, amounts to be reinvested in additional Units will be reduced by the amount of the tax withheld.

The foregoing is only a very general summary of certain Canadian federal income tax matters relating to the Plan. **Unitholders should consult their own tax advisors about the tax implications of being a Participant.**

TERMINATING PARTICIPATION IN THE PLAN

A registered Unitholder will continue to be a Participant until the Unitholder terminates its participation by duly completing the termination portion of the voucher on the reverse of the statement of account and sending it to the Plan Agent in accordance with the procedures set out below. A Unitholder’s participation in the Plan will automatically terminate if the Plan is terminated by the Trust, and will terminate as soon as practicable if the Plan Agent receives a written notice of the death of the Unitholder. In addition, the Trust may terminate the right of a Unitholder to participate in the Plan if the Unitholder has failed to comply with the terms of the Plan, if the participation of that Unitholder becomes unlawful under the laws applicable to the

Trust or if, in the reasonable opinion of the trustees of the Trust, the Unitholder has abused the Plan to the detriment of the Trust or its Unitholders.

In order for a registered Unitholder to terminate participation in the Plan and resume receiving cash distributions in respect of Units on a particular distribution payment date, the Unitholder must duly complete the termination portion of the voucher on the reverse of the statement of account and send it to the Plan Agent no later than 5:00 p.m. (Toronto time) on the fifth business day prior to the related distribution record date. Alternatively, a Unitholder may request to terminate from the Plan at the Plan Agent's self-service web portal at www.investorcentre.com. If a termination request is not received by the Plan Agent at least five business days prior to a distribution record date termination of the Participant's account will not occur until after the corresponding distribution payment date.

Any uninvested funds for cash purchases will be returned to the registered Unitholder following the receipt of a notice of termination. However, this may not be possible if a termination notice is received after the deadline referred to above.

If a termination request is not received by the deadline referred to above, termination and settlement of the Participant's account will take place as soon as practicable after the applicable distribution payment date.

When the participation of a registered Unitholder is terminated, a certificate or DRS Advice for whole Units held will be issued in the Participant's name and a cheque will be issued for any fractional Units. Payment for a fractional Unit will be based on the volume weighted average closing price of the Units on the TSX for the five trading days immediately preceding the relevant distribution payment date.

Where the Plan Agent has received notice of the death of a Participant, a certificate or DRS Advice for the Participant's whole units held by the Plan Agent under the Plan, as well as a cheque representing payment for any fractional unit held in his/her account will be issued in the name of the deceased Participant or in the name of the estate of the deceased Participant, as requested. The certificate or DRS Advice and applicable cash payment will be sent to the estate of the deceased Participant.

A Participant whose Units are held through a dealer or other intermediary should contact that dealer or intermediary in order to make arrangements for the termination of that Unitholder's participation in the Plan.

RIGHTS OFFERINGS AND UNIT SPLITS

In the event that the Trust makes available to its Unitholders rights to subscribe for additional units of the Trust or other securities, rights certificates will be issued by the Trust to each Participant's account on the record date for the rights issue.

If Units are distributed pursuant to a split of units of the Trust, those Units received by the Plan Agent for Participants will be retained by the Plan Agent and credited by the Plan Agent proportionately to the accounts of the Participants.

VOTING

Units held for a Participant's account under the Plan on the record date for a vote of Unitholders will be voted in accordance with the instructions of the Participant given on a form to be furnished to the Participant in connection with the particular vote. Units for which instructions are not received will not be voted.

LIMITATION OF LIABILITY

Neither the Trust nor the Plan Agent will be liable for any act or for any omission to act in connection with the operation of the Plan including, without limitation, any claims for liability:

- (a) arising out of failure to terminate a Participant's account upon such Participant's death prior to receipt of notice in writing of such death;
- (b) with respect to the prices at which Units are purchased for the Participant's account and the times such purchases are made;
- (c) arising in connection with income taxes (together with any applicable interest and/or penalties) payable by Participants in connection with their participation in the Plan; and
- (d) with respect to rejecting any request regarding enrollment in the Plan, withdrawal from the Plan, termination of the Plan or cash purchases under the Plan, if such request is not received in proper form. Any such request will be deemed to be invalid until any irregularities have been resolved to the satisfaction of the Trust and/or the Plan Agent. The Trust and/or the Plan Agent will use reasonable efforts to notify Unitholders of any irregularities in any requests received, however, neither the Trust nor the Plan Agent are under any obligation to do so.

Participants should recognize that neither the Trust nor the Plan Agent can assure a profit or protect them against a loss on the Units purchased under the Plan.

NO PERSONAL LIABILITY

No Unitholder or annuitant will have any personal liability and no resort will be had to, nor recourse or satisfaction be sought from, the private property of any Unitholder or annuitant for any liability whatsoever to any person in connection with the property of the Trust or its affairs, including for satisfaction of any obligations or claims arising out of or in connection with the Plan. Rather, the assets of the Trust only are intended to be liable and subject to levy or execution for satisfaction of any obligations or claims.

AMENDMENT, SUSPENSION OR TERMINATION OF THE PLAN BY THE TRUST

The Trust reserves the right to amend, suspend or terminate the Plan at any time. Such action will have no retroactive effect that would prejudice the interests of the Participants, subject to the other provisions of the Plan and to any amendments required by securities

regulatory authorities or necessary in order to comply with applicable laws. Any amendment to the Plan which materially affects the rights of the Participants will be subject to the prior approval of the TSX. All Participants will be sent written notice of any such amendment, suspension or termination at least 10 business days prior to the effective date of such amendment, suspension or termination.

In the event of suspension of the Plan by the Trust, no investment will be made by the Plan Agent on the applicable distribution payment date immediately following the effective date of the suspension. Any distributions or funds for cash purchases which are not invested as of the effective date of the suspension and any cash distributions to be reinvested pursuant to the Plan which are paid after the effective date of the suspension will be returned by the Plan Agent to the Participants.

NOTICES

All notices required to be given under the Plan will be mailed to Participants at the address shown on the records of the Plan Agent or at the most recent address furnished by the Participants.

Notices or Inquiries to the Plan Agent are to be sent to:

Computershare Trust Company of Canada
100 University Avenue, 8th Floor, North Tower
Toronto, ON, Canada M5J 2Y1

Attention: Distribution Reinvestment Department

Or by calling its National Customer Contact Centre at
1-800-564-6253 (toll free in North America) or (514) 982-7555
or by visiting www.investorcentre.com/service

Notices to the Trust are to be sent to:

Dream Impact Trust
30 Adelaide Street East
Suite 301
Toronto, ON M5C 3H1

Attention: Investor Relations

EFFECTIVE DATE OF THE PLAN

The Plan is effective commencing with the distribution record date of July 31, 2014, subject to the receipt of all necessary regulatory and stock exchange approvals.