

Statement of Trust Income Allocations and Designations

Select: T3 R AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2020

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: M5C 3H1

TIN#: T26695533
CUSIP#: 26153P104
QUEBEC TAX ID:

Preparer information:
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DATE PREPARED: 2021/02/24
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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

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?: Yes

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

3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: Part XIII Tax (Income Tax Act) Yes

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

T3 Box No.	R16 Box No.	Description	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	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	
		Record Date	2020/01/31	2020/02/28	2020/03/31	2020/04/30	2020/05/29	2020/06/30	2020/07/31	2020/08/31	2020/09/30	2020/10/30	2020/11/30	2020/12/31	2021/01/15	
		Payment Date	2020/02/14	2020/03/13	2020/04/15	2020/05/15	2020/06/15	2020/07/15	2020/08/14	2020/09/15	2020/10/15	2020/11/13	2020/12/15	2021/01/15		
		Total Cash Distribution (\$) Per Unit	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	
21	A	Capital gain	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	0.00625	
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	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	0.00608	
26 OTHER INCOME	G	G- Other Income (Investment Income)	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	0.03551	
42	M	Return of Capital	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	0.03549	
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)	0.08333	0.08333	0.08333	0.08333	0.08333	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: