Statement of Trust Income Allocations and Designations ✓ T3 ✓ R16 SUBSCRIPTION RECEIPTS Select: AMENDED POSTING **TAXATION YEAR:** 2012 Preparer information: TRUST NAME: RioCan Real Estate Investment Trust CONTACT NAME: Christian Green SYMBOL: REI.UN WEBSITE: www.riocan.com ADDRESS (1): 2300 Yonge Street DATE PREPARED: 2013/02/28 ADDRESS (2): Suite 500 PHONE: 416-866-3033 1) CORPORATE ACTIONS CITY: Toronto FAX: 416-304-7896 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT No ▼| **PROVINCE**: E-MAIL: COULD AFFECT T3/RL-16 TAX REPORTING?: **COUNTRY CODE** CAN 2) IS U.S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?: No ▼ POSTAL CODE: M4P1E4 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-**CRA TIN# VALIDATION** No ▼ RESIDENT UNITHOLDERS (NR4): IRST YEAR OF FILING: Yes ▼ TIN# T22980210 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: CUSIP# 766910103 Part XIII Tax (Income Tax Act) **QUEBEC TAX ID** 1208212610 CALCULATION METHOD: 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes ▼ PER CENT ▼ Part XIII.2 Tax (Income Tax Act) 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 6 Distribution 7 Distribution 8 Distribution 9 | Distribution 10 | Distribution 11 | Distribution 12 | Distribution 13 | Distribution 14 Distribution 4 Distribution 5 Total Distribution (\$) Per Unit 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 Record Date 2012/02/29 2012/06/29 2012/07/31 2012/08/31 2012/09/28 2012/10/31 2012/11/30 2012/12/31 2012/01/31 2012/03/30 2012/04/30 2012/05/31 R16 Box T3 Box Payment Date 2012/02/07 2012/03/07 2012/04/09 2012/05/07 2012/06/07 2012/07/09 2012/08/08 2012/09/10 2012/10/05 2012/11/07 2012/12/07 2013/01/08 No. No. Total Cash Distribution (\$) Per Unit 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 Total Non Cash Distribution (\$) Per Unit Fotal Income (\$) per unit being allocated 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 0.11500 21 Capital gain 1.88924 1.88924 1.88924 1.88924 1.88924 1.88924 1.88924 1.88924 1.88924 1.88924 1.88924 Α 49 C1 Actual Amount of Eligible Dividends 23 C2 Actual Amount of Non Eligible Dividend 24 Foreign Business Income 25 Foreign Non-Business Income 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 6.60218 G 26 OTHER G- Other Income (Investment Income) 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 38.29006 INCOME 42 M Return of Capital 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 53.21852 Х Non Reportable Distribution Х 30 Н Capital gains eligible for deduction 33 Κ Foreign business income tax paid 34 Foreign non-business income tax paid Total Income Allocation (check figure) 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 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:

Statement of Trust Income Allocations and Designations															
		Select: ☑T3 ☑R16	AMENDED	POSTING	SUBSCRI	PTION RECEIPTS									
		TAXATION YEAR:	2012					-							
							arer information:				_				
		RioCan Real Estate Investment Trust						Christian Green			SYMBOL:		_		
		2300 Yonge Street				DA	ATE PREPARED:					www.riocan.com	<u>Go</u>		
ADDRESS (2):								416-866-3033				1) CORPORATE ACTIONS			
		Toronto						416-304-7896				WAS THE TRUST INVOLVED IN AN	No ▼		
COUNTR	OVINCE:						E-MAIL:	cgreen@riocan.com					AFFECT T3/RL-16 TAX REPORTING?: S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?:		
	L CODE:											<i>'</i>			
FUSIA		ODA TINE VALIDATION										TY (TCP) APPLICABLE TO NON-			
		FIRST YEAR OF FILING:									RESIDENT UNITHOLDERS (NR4				
	TIN#:	T22980210									3	3) IS CAPITAL GAINS (BOX 21/A) D	ISTRIBUTION NR TAXABLE?:	Yes ▼	
	CUSIP#:	766910301	_							•		Part XIII Tax (Income Tax Act)			
QUEBE	C TAX ID:	1208212610		CALCULATION MET	IOD:	PER CENT ▼					•	S (ROC BOX 42/M) NR TAXABLE?:	Yes ▼		
			PER CENT - ALLOCATION MUST ADD TO 100 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED									Part XIII.2 Tax (Income Tax Act)			
			Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8 Dist	ribution 9	Distribution 10 Distribution 11	Distribution 12 Distribution 13	Distribution 14	
		Total Distribution (\$) Per Unit	0.32813	0.32812	0.32813	0.32812				2.00					
		Record Date	2012/03/30	2012/06/29	2012/09/28	2012/12/31									
		Payment Date	2012/03/30	2012/06/29	2012/09/28	2012/12/31									
No.	No.	Total Cash Distribution (\$) Per Unit	0.32813	0.32812	0.32813	0.32812									
		Total Non Cash Distribution (\$) Per Unit													
04		Total Income (\$) per unit being allocated	0.32813 1.88924	0.32812	0.32813										
21 49	C1	Capital gain Actual Amount of Eligible Dividends	1.00924	1.88924	1.88924	1.00924							+ + + + + + + + + + + + + + + + + + + +		
23	C2	Actual Amount of Non Eligible Dividend											+ + + + + + + + + + + + + + + + + + + +		
24	E	Foreign Business Income													
25	F	Foreign Non-Business Income	6.60218	6.60218	6.60218	6.60218									
26 OTHER INCOME	G	G- Other Income (Investment Income)	38.29006	38.29006	38.29006	38.29006									
42	М	Return of Capital	53.21852	53.21852	53.21852	53.21852							+		
Х	Х	Non Reportable Distribution	00:21002	00.21002	00:21002	00:2:002									
30	Н	Capital gains eligible for deduction													
33	K	Foreign business income tax paid													
34	L	Foreign non-business income tax paid													
▼															
▼ [
		(check figure)	100.00000	100.00000	100.00000	100.00000									
		e calculation method is Percentage rows 25													
to 39 should	d add up to	100, when correct, no error message will													
		completed columns.													
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Statement of Trust Income Allocations and Designations																
		Select: ☑T3 ☑R16	AMENDED	POSTING	SUBSCRIF	PTION RECEIPTS										
		TAXATION YEAR:	2012					_								
		Trockii i zaki				Prepa	rer information:									
TRUST NAME:		RioCan Real Estate Investment Trust	Real Estate Investment Trust				ONTACT NAME:				YMBOL: REI.PR.	С				
ADDRESS (1):		2300 Yonge Street				DA	TE PREPARED:		2013/02/28	W	EBSITE: www.riod					Go
ADD		Suite 500						416-866-3033				PORATE A				
		Toronto						416-304-7896					THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT			No ▼
	ROVINCE:						E-MAIL:	cgreen@riocan.co	<u>m</u>				T T3/RL-16 TAX REPORTING?:			
	RY CODE: AL CODE:	CAN MARIEA										S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?:			No ▼	
PU31		ODA TINE VALIDATION										TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-				
		FIRST YEAR OF FILING:									RESIDE	NI UNIIH	IOLDERS (NR4):			
	TIN#:	T22980210										3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:				Yes ▼
	CUSIP#:	766910129							1		Part XIII Tax (Income Tax Act)					
QUEBE	C TAX ID:	1208212610] [c	ALCULATION METH	IOD:	PER CENT ▼						4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?:				Yes ▼
				PER CENT - ALLOCATION MUST ADD TO 100 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED												
									D	I Branda de la Branda	iii o bii ii		Biological III	District 40	Distribution 40	Distribution 44
		Total Distribution (\$) Per Unit	Distribution 1 0.29375		Distribution 3	Distribution 4 0.29375	Distribution 5	Distribution 6	Distribution 7	Distribution 8 Distrib	oution 9 Distribi	ution 10	Distribution 11	DISTRIBUTION 12	Distribution 13	Distribution 14
		Record Date	2012/03/30	0.29375 2012/06/29	2012/09/28	0.29375 2012/12/31										
T3 Box No.		Payment Date	2012/03/30	2012/06/29	2012/09/28	2012/12/31										
		Total Cash Distribution (\$) Per Unit	0.29375	0.29375	0.29375	0.29375										
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.29375	0.29375	0.29375	0.29375										
21	Α	Capital gain	1.88924	1.88924	1.88924	1.88924										
49		Actual Amount of Eligible Dividends														
23		Actual Amount of Non Eligible Dividend														
24		Foreign Business Income														
25	F G	Foreign Non-Business Income G- Other Income (Investment Income)	6.60218 38.29006	6.60218	6.60218	6.60218										
26 OTHER INCOME	<u> </u>	G- Other medine (investment income)	38.29006	38.29006	38.29006	38.29006										
42	M	Return of Capital	53.21852	53.21852	53.21852	53.21852										
Х		Non Reportable Distribution														
30		Capital gains eligible for deduction														
33		Foreign business income tax paid														
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T . t . t ! !		(About Course)	400,0000	400,0000	400 00000	400,0000										
		check figure) Ilculation method is Rate, row 24 should	100.00000	100.00000	100.00000	100.00000										
		e calculation method is Percentage rows 25														
		100, when correct, no error message will														
		completed columns.														
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