

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2013

TRUST NAME: CHOICE PROPERTIES REAL ESTATE INVESTMENT TRUST
 ADDRESS (1): 22 St.Clair Avenue East
 ADDRESS (2): Suite 800
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M4T 2S5

Preparer information:
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 DATE PREPARED: 2014/02/27
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TIN#: T32331982
 CUSIP#: 17039A106
 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

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?: No
 Part XIII Tax (Income Tax Act)
 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes
 Part XIII.2 Tax (Income Tax Act)

			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	0.10225	0.05417	0.05417	0.05417	0.05417										
		Record Date	2013/08/30	2013/09/30	2013/10/31	2013/11/29	2013/12/31										
		Payment Date	2013/09/13	2013/10/15	2013/11/15	2013/12/16	2014/01/15										
		Total Cash Distribution (\$) Per Unit	0.10225	0.05417	0.05417	0.05417	0.05417										
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) per unit being allocated	0.10225	0.05417	0.05417	0.05417	0.05417	0.05417									
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)	0.07904	0.04187	0.04187	0.04187	0.04187										
42	M	Return of Capital	0.02321	0.01230	0.01230	0.01230	0.01230										
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)			0.10225	0.05417	0.05417	0.05417	0.05417										

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: