

**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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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														
		<b>0.10225</b>	<b>0.05417</b>	<b>0.05417</b>	<b>0.05417</b>	<b>0.05417</b>										
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														
<b>Total Income Allocation (check figure)</b>			<b>0.10225</b>	<b>0.05417</b>	<b>0.05417</b>	<b>0.05417</b>	<b>0.05417</b>									

**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: