

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2012

TRUST NAME: RioCan Real Estate Investment Trust
 ADDRESS (1): 2300 Yonge Street
 ADDRESS (2): Suite 500
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M4P1E4
 CRA TIN# VALIDATION FIRST YEAR OF FILING: No
 TIN#: T22980210
 CUSIP#: 766910103
 QUEBEC TAX ID: 1208212610

Preparer information:
 CONTACT NAME: Christian Green
 DATE PREPARED: 2013/02/28
 PHONE: 416-866-3033
 FAX: 416-304-7896
 E-MAIL: cgreen@riocan.com

SYMBOL: RELUN
 WEBSITE: www.riocan.com Go

1) CORPORATE ACTIONS
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?: No
 2) IS U.S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?: No
 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):
 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: Yes
 Part XIII Tax (Income Tax Act)
 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes
 Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD: PER CENT
 PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

T3 Box No.	R16 Box No.		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	0.11500	0.11500	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	2012/01/31	2012/02/29	2012/03/30	2012/04/30	2012/05/31	2012/06/29	2012/07/31	2012/08/31	2012/09/28	2012/10/31	2012/11/30	2012/12/31		
		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		
		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	0.11500	0.11500
		Total Non Cash Distribution (\$) Per Unit														
		Total 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	0.11500	0.11500
21	A	Capital gain	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924	1.88924
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	6.60218	6.60218	6.60218	6.60218	6.60218	6.60218	6.60218	6.60218	6.60218	6.60218	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	38.29006	38.29006	38.29006	38.29006	38.29006	38.29006	38.29006	38.29006	38.29006	38.29006
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	53.21852	53.21852
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)	100.00000	100.00000	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.

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 WEBSITE: www.riocan.com Go

1) CORPORATE ACTIONS
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 2) IS U.S. 1099-DIV TAX ALLOCATION REPORTING AVAILABLE?: No
 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):
 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: Yes
 Part XIII Tax (Income Tax Act)
 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes
 Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD: PER CENT
 PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

T3 Box No.	R16 Box No.		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	0.32813	0.32812	0.32813	0.32812										
		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										
		Total Cash Distribution (\$) Per Unit	0.32813	0.32812	0.32813	0.32812										
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.32813	0.32812	0.32813	0.32812										
21	A	Capital gain	1.88924	1.88924	1.88924	1.88924										
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	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	M	Return of Capital	53.21852	53.21852	53.21852	53.21852										
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)	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.

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CALCULATION METHOD: PER CENT
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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	0.29375	0.29375	0.29375	0.29375										
		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										
		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	A	Capital gain	1.88924	1.88924	1.88924	1.88924										
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	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	M	Return of Capital	53.21852	53.21852	53.21852	53.21852										
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)	100.00000	100.00000	100.00000	100.00000										

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