

CDS Ltd. Statement of Trust Income Allocations and Designations/Revenues de Fiducie 2001

Select: T3 R16 REPLACEMENT RECORD CALCULATION METHOD: PERCENT RATE

Form Version: 9

Security Information:

TRUST NAME: RioCan Real Estate Investment Trust
 ADDRESS (1): The Exchange Tower
 ADDRESS (2): 130 King Street West
 CITY: Suite 700, P.O. Box 378
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M5X 1E2
 TAXATION YEAR: 2001
 TIN#: T22-980-210
 CUSIP#: 766910103
 QUEBEC TAX ID: T22-980-210

Preparer information:

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			31-Jan	28-Feb	30-Mar	30-Apr	31-May	29-Jun	31-Jul	31-Aug	28-Sep	31-Oct	30-Nov	31-Dec		
		Total Distribution (\$) Per Unit	0.08875	0.08875	0.08875	0.08875	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000		
		Record Date	20010131	20010228	20010330	20010430	20010531	20010629	20010731	20010831	20010928	20011031	20011130	20011231		
		Payment Date	20010207	20010307	20010406	20010507	20010607	20010706	20010807	20010907	20011005	20011107	20011207	20020107		
T3 Box No.	R16 Box No.	Capital gain	0.01224	0.01224	0.01224	0.01224	0.01241	0.01241	0.01241	0.01241	0.01241	0.01241	0.01241	0.01241		
0	A															
22	B	Lump-sum pension benefits														
23	C	Dividend Income Per Unit	0.00083	0.00083	0.00083	0.00083	0.00084	0.00085	0.00085	0.00085	0.00085	0.00085	0.00085	0.00085		
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26	G	Other Taxable Income Per Unit	0.04823	0.04823	0.04823	0.04823	0.04891	0.04890	0.04890	0.04890	0.04890	0.04890	0.04891	0.04891		
		Non-taxable Amount (non-reportable)	0.02745	0.02745	0.02745	0.02745	0.02784	0.02784	0.02784	0.02784	0.02784	0.02784	0.02783	0.02783		
30	H	Capital gains eligible for deduction														
31	D	Qualifying Pension income														
33	K	Foreign business income tax paid														
34	L	Foreign non-business income tax paid														
35	N/A	Eligible death benefits														
36	N/A	Miscellaneous														
37	X	Insurance segregated fund capital losses														
38	X	Part XII.2 tax credit														
40	X	Investment tax credit - Inv. Cost or exp.														
41	X	Investment tax credit														
45	X	Other credits														
		Total Distribution (input as check figure)	0.08875	0.08875	0.08875	0.08875	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000		

CHECK: Rows 22 - 30 plus 33 - 39 should sum to row 40; when correct, no error message will appear in this row for completed columns.

NOTES: THE ABOVE SCHEDULE DETAILS ON A PER UNIT BASIS, THE ACTUAL TAXABLE AND NON-TAXABLE COMPONENTS OF DISTRIBUTIONS FROM A CANADIAN INCOME TRUST. NON-TAXABLE AMOUNTS SHOULD BE USED TO REDUCE THE ADJUSTED COST BASE OF THE UNITHOLDERS POSITIONS.

