

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2009

TRUST NAME: RioCan Real Estate Investment Trust
 ADDRESS (1): 2300 Yonge Street, P.O. Box 2386
 ADDRESS (2): Suite 500
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M4P 1E4

TIN#: T22980210
 CUSIP#: 766910103
 QUEBEC TAX ID: 1208212610

Preparer information:
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1) CORPORATE ACTIONS
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT 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: RATE

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.		Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Period 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		
		Record Date	2009/01/30	2009/02/27	2009/03/31	2009/04/30	2009/05/29	2009/06/30	2009/07/31	2009/08/31	2009/09/30	2009/10/30	2009/11/30	2009/12/31		
		Payment Date	2009/02/06	2009/03/06	2009/04/07	2009/05/07	2009/06/05	2009/07/08	2009/08/10	2009/09/08	2009/10/07	2009/11/06	2009/12/07	2010/01/08		
		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		
		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		
21	A	Capital gain	0.00067	0.00067	0.00067	0.00068	0.00067	0.00067	0.00067	0.00068	0.00067	0.00067	0.00067	0.00068		
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	0.00027	0.00026	0.00027	0.00026	0.00027	0.00026	0.00027	0.00026	0.00027	0.00026	0.00027	0.00026		
26 OTHER INCOME	G-CODE 1	G- Other Income (Investment Income)	0.04145	0.04145	0.04145	0.04144	0.04145	0.04145	0.04145	0.04144	0.04145	0.04145	0.04145	0.04144		
	G-CODE 2	G- Other Income (Not investment Income)														
42	M	Return of Capital	0.07261	0.07262	0.07261	0.07262	0.07261	0.07262	0.07261	0.07262	0.07261	0.07262	0.07261	0.07262		
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)	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500	0.11500		

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: