

**Statement of Trust Income Allocations and Designations 2006**

Select:  T3  R16  REPLACEMENT RECORD  SUBSCRIPTION RECEIPTS

CALCULATION METHOD:  PERCENT  RATE

**Security Information: TAXATION YEAR 2006**

**Preparer information:**

**TRUST NAME:** RioCan Real Estate Investment Trust

**ADDRESS (1):** The Exchange Tower

**ADDRESS (2):** 130 King Street West, Suite 700, P.O. Box 378

**CITY:** Toronto

**PROVINCE:** ON

**COUNTRY CODE:** CAN

**POSTAL CODE:** M5X 1E2

**CONTACT NAME:** Ian Koepke

**DATE PREPARED:** 20070206

**PHONE:** (416) 642-3562

**FAX:** (416) 304-7896

**E-MAIL:** ikoepke@riocan.com

**SYMBOL:** REI.UN

**WEBSITE:** www.riocan.com [Go](#)

**TIN#:** T22-9802-10

**CUSIP#:** 766910103

**QUEBEC TAX ID:** 1208212610

			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	0.10750	0.10750	0.10750	0.10750	0.10750	0.10750	0.10750	0.10750	0.10750	0.11000	0.11000	0.11000		
		Record Date	20060131	20060228	20060331	20060428	20060531	20060630	20060731	20060831	20060930	20061031	20061130	20061231		
		Payment Date	20060207	20060307	20060407	20060505	20060607	20060707	20060808	20060908	20061006	20061107	20061207	20070108		
<b>T3 Box No.</b>	<b>R16 Box No.</b>															
21	A	Capital gain	.00103	.00103	.00103	.00103	.00103	.00103	.00103	.00103	.00102	.00106	.00106	.00105		
22	B	Lump-sum pension benefits														
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	G	Other Taxable Income	.05238	.05238	.05238	.05238	.05238	.05238	.05238	.05238	.05239	.05360	.05360	.05361		
42	M	Return of Capital	.05409	.05409	.05409	.05409	.05409	.05409	.05409	.05409	.05409	.05534	.05534	.05534		
X	X	Non Reportable Distribution														
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)	.10750	.10750	.10750	.10750	.10750	.10750	.10750	.10750	.10750	.11000	.11000	.11000		

**CHECK:** Rows 22 - 32 plus 35 - 41 should sum to row 42; when correct, no error message will appear in this row for completed columns.

**NOTES:**