

**Statement of Trust Income Allocations and Designations 2007**

Select:  T3  R16  AMENDED POSTING  SUBSCRIPTION RECEIPTS

**TAXATION YEAR 2007**

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

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

**Preparer information:**  
**CONTACT NAME:** Ian Koepke  
**DATE PREPARED:** 02/11/2008  
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**SYMBOL:** REI.UN  
**WEBSITE:** [www.riocan.com](http://www.riocan.com) [Go](#)

**U.S. 1099-DIV TAX ALLOCATION AVAILABLE:** Yes   
**TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS**  
**CAPITAL GAINS DISTRIBUTIONS NR TAXABLE** Part XIII tax Yes   
**ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE** Part XIII.2 tax Yes

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

			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	
<b>T3 Box No.</b>	<b>R16 Box No.</b>	Total Distribution (\$) Per Unit	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11250	0.11250	0.11250			
		Record Date	01/31/2007	02/28/2007	03/31/2007	04/30/2007	05/31/2007	06/30/2007	07/31/2007	08/31/2007	09/30/2007	10/31/2007	11/30/2007	12/31/2007			
		Payment Date	02/07/2007	03/07/2007	04/09/2007	05/07/2007	06/07/2007	07/09/2007	08/08/2007	09/10/2007	10/05/2007	11/07/2007	12/07/2007	01/08/2008			
		Total Cash Distribution (\$) Per Unit	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11000	0.11250	0.11250	0.11250		
		Total Non Cash Distribution (\$) Per Unit															
		<b>Total Income (\$) Per unit being Allocated</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11250</b>	<b>0.11250</b>	<b>0.11250</b>			
21	A	Capital gain	0.00049	0.00049	0.00049	0.00049	0.00049	0.00049	0.00049	0.00049	0.00050	0.00050	0.00050	0.00050			
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	G- 1 Investment income <input type="button" value="v"/>	0.05730	0.05730	0.05729	0.05730	0.05730	0.05729	0.05730	0.05730	0.05729	0.05860	0.05860	0.05860			
42	M	Return of Capital	0.05221	0.05221	0.05222	0.05221	0.05221	0.05222	0.05221	0.05221	0.05221	0.05340	0.05340	0.05340			
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															
		<b>Total Income Allocation (check figure)</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11000</b>	<b>0.11250</b>	<b>0.11250</b>	<b>0.11250</b>			

**CHECK:** When the calculation method is Rate, row 24 should match row 45; when the calculation method is Percentage rows 25 to 44 should add up to 100, when correct, no error message will appear in this row for completed columns.

**NOTES:**