

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2017

TRUST NAME: WPT Industrial Real Estate Investment Trust
 ADDRESS (1): 199 Bay Street, Suite 4000
 ADDRESS (2):
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M5L1A9

Preparer information:
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SYMBOL: WIT.U
 WEBSITE: www.wptreit.com Go

TIN#: T32478494
 CUSIP#: 92937G109
 QUEBEC TAX ID:

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

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

			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	
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330			
		Record Date	2017/01/31	2017/02/28	2017/03/31	2017/04/28	2017/05/31	2017/06/30	2017/07/31	2017/08/31	2017/09/29	2017/10/31	2017/11/30	2017/12/29			
		Payment Date	2017/02/15	2017/03/15	2017/04/17	2017/05/15	2017/06/15	2017/07/17	2017/08/15	2017/09/15	2017/10/16	2017/11/15	2017/12/15	2018/01/16			
		Total Cash Distribution (\$) Per Unit	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330		
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) per unit being allocated	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330	0.06330		
21	A	Capital gain															
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	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225	47.83225		
26 OTHER INCOME	G	G- Other Income (Investment Income)															
42	M	Return of Capital	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775	52.16775		
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		

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:
 Please note that all per unit distributions indicated above are in US dollars. The breakdown is for Canadian Tax purposes only. The above postings also applies to CUSIP Numbers 92937G505 and 92937G406