

**Statement of Trust Income Allocations and Designations**

Select:  T3  R16  AMENDED POSTING  SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2014

TRUST NAME: WPT Industrial Real Estate Investment Trust  
 ADDRESS (1): 333 Bay Street, Suite 3400  
 ADDRESS (2):  
 CITY: Toronto  
 PROVINCE: ON  
 COUNTRY CODE: CAN  
 POSTAL CODE: M5H 2S7

Preparer information:  
 CONTACT NAME: Dennis Heieie  
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SYMBOL: WIR.U  
 WEBSITE: [www.wptreit.com](http://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	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830		
		Record Date	2014/01/31	2014/02/28	2014/03/31	2014/04/30	2014/05/30	2014/06/30	2014/07/31	2014/08/29	2014/09/30	2014/10/31	2014/11/28	2014/12/31			
		Payment Date	2014/02/17	2014/03/17	2014/04/15	2014/05/15	2014/06/16	2014/07/15	2014/08/15	2014/09/15	2014/10/15	2014/11/17	2014/12/15	2015/01/15			
		Total Cash Distribution (\$) Per Unit	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	0.05830	
		Total Non Cash Distribution (\$) Per Unit															
		<b>Total Income (\$) per unit being allocated</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>	<b>0.05830</b>		
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	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000	23.00000		
26 OTHER INCOME	G	<b>G- Other Income</b> (Investment Income)															
42	M	Return of Capital	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000	77.00000		
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															
		<b>Total Income Allocation (check figure)</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>	<b>100.00000</b>		

**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 distributions are in US dollars. The breakdown above is used for Canadian Income Tax purposes.