

**Statement of Trust Income Allocations and Designations**

Select:  T3  R16  AMENDED POSTING  SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2018

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

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

Preparer information:  
 CONTACT NAME: Judd Gilats  
 DATE PREPARED: 2019/03/01  
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SYMBOL: WIR.U  
 WEBSITE: [www.wptreit.com](http://www.wptreit.com) Go

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)

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

			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	0.06330		
		Record Date	2018/01/31	2018/02/28	2018/03/29	2018/04/30	2018/05/31	2018/06/29	2018/07/31	2018/08/31	2018/09/28	2018/10/31	2018/11/30	2018/12/31	2019/01/15		
		Payment Date	2018/02/15	2018/03/15	2018/04/16	2018/05/15	2018/06/15	2018/07/16	2018/08/15	2018/09/17	2018/10/15	2018/11/15	2018/12/17	2019/01/15			
		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	0.06330	
		Total Non Cash Distribution (\$) Per Unit															
		<b>Total Income (\$) per unit being allocated</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</b>	<b>0.06330</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	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525	44.82525		
26 OTHER INCOME	G	G- Other Income (Investment Income)															
42	M	Return of Capital	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475	55.17475		
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 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 92937G5059 and 92937G4060