



March 11, 2019

## Notice to Unitholders Tax Treatment of 2018 Distribution

### REIT Indexplus Income Fund (“REIT”)

REIT will be issuing T3 Supplementary slips to registered unitholders by April 1, 2019. The following table outlines the allocation of the 2018 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION			
			FOREIGN NON-BUSINESS INCOME	FOREIGN NON-BUSINESS INCOME TAX PAID	CAPITAL GAINS	RETURN OF CAPITAL
January 31, 2018	February 15, 2018	\$ 0.065000	\$ 0.017750	\$ (0.001324)	\$ 0.044107	\$ 0.004467
February 28, 2018	March 15, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
March 31, 2018	April 13, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
April 30, 2018	May 15, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
May 31, 2018	June 15, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
June 30, 2018	July 13, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
July 31, 2018	August 15, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
August 31, 2018	September 14, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
September 30, 2018	October 15, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
October 31, 2018	November 15, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
November 30, 2018	December 14, 2018	0.065000	0.017750	(0.001324)	0.044107	0.004467
December 31, 2018	January 15, 2019	0.065000	0.017750	(0.001324)	0.044107	0.004467
TOTAL		\$ 0.780000	\$ 0.213000	\$ (0.015888)	\$ 0.529284	\$ 0.053604
		100.00%	27.31%	(2.04%)	67.86%	6.87%

REIT Units trade on the Toronto Stock Exchange under the symbol IDR.UN.

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham or Michael Bury in our Sales and Marketing Department at 1-888-890-1868.