Brookfield Canada Office Properties

2017 CANADIAN TAXABLE INCOME CALCULATION

The table below provides the Canadian taxable income information for Brookfield Canada Office Properties for its 2017 taxation year. All amounts are reported in Canadian dollars (unless stated otherwise) and are on a per unit basis. Taxable income is allocated to unitholders based upon distributions.

For all Canadian non-registered unitholders, their brokers are responsible for providing them with **Form T3**. The information in the table below can be used by a unitholder to verify the amounts reported on Form T3.

			ALLOCATION OF 2017 DISTRIBUTIONS		
			Investment Income	Return of Capital	Total
			29.1%	70.9%	100%
Record Date	Distribution Date	Distribution Per Unit	Taxable Income (A)	(B)	Distribution Per Unit (A + B)
1/31/2017	2/15/2017	$ 0.10920	$ 0.03808	$ 0.07112	$ 0.10920
2/28/2017	3/15/2017	$ 0.10920	$ 0.03808	$ 0.07112	$ 0.10920
3/31/2017	4/13/2017	$ 0.10920	$ 0.03808	$ 0.07112	$ 0.10920
4/28/2017	5/15/2017	$ 0.10920	$ 0.03808	$ 0.07112	$ 0.10920
5/31/2017	6/15/2017	$ 0.10920	$ 0.03808	$ 0.07112	$ 0.10920
6/29/2017	7/14/2017	$ 0.10920	$ 0.00000	$ 0.10920	$ 0.10920
Total		**$ 0.65520**	**$ 0.19040**	**$ 0.46480**	**$ 0.65520**

T3 Reporting Information

Summary of amounts to be reported on the T3 slip

For a unitholder that held their unit throughout the year, the following amounts should be reported on their T3 slip:

Box 26 - other income	$ 0.19040

June 30, 2017 Redemption Transaction

On June 30, 2017, Brookfield Canada Office Properties (“BOX”) completed the going private transaction of BOX, pursuant to which BOX redeemed all of its issued and outstanding trust units not already owned by Brookfield Property Partners LP (“BPY”) and its subsidiaries for cash consideration of $32.50. The cash consideration paid for such units representing the proceeds of disposition from the redemption of such units is to be reported on T5008 slips issued on behalf of BOX.