

**FIRM CAPITAL PROPERTY TRUST**

**Unitholder Distributions  
Year Ended December 31, 2013**

<u>No. of Units Outstanding</u>	<u>Record Date</u>	<u>Total Distributed</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Capital Gain (Box 21)</u>		<u>Taxable Capital Gain (Box 21 x 50%)</u>		<u>Actual Amount of Eligible Dividends (Box 49)</u>		<u>Other Taxable Income (Box 26)</u>		<u>Return of Capital (Box 42)</u>		<u>Total Taxable Income Per Unit</u>	<u>Total Non-Taxable Amount Per Unit</u>	<u>%</u>	<u>Total Distribution Per Unit</u>
					<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>				
4,374,467	\$ 127,586	1/31/13	2/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
4,374,467	\$ 127,586	2/28/13	3/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
4,375,361	\$ 127,612	3/29/13	4/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
4,376,368	\$ 127,641	4/30/13	5/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
4,376,368	\$ 127,641	5/31/13	6/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
4,376,368	\$ 127,641	6/28/13	7/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
4,379,863	\$ 127,743	7/31/13	8/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
5,630,718	\$ 164,226	8/30/13	9/16/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
5,633,933	\$ 164,319	9/30/13	10/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
5,633,953	\$ 164,320	10/31/13	11/15/13	\$ 0.00084113	2.88394	\$ 0.00042056	1.44197	\$ 0.001273067	4.36490	\$ 0.00318533	10.92137	\$ 0.02386648	81.82979	\$ 0.00487896	\$ 0.02428704	83.27176	\$ 0.02917	
5,633,953	\$ 173,712	11/29/13	12/16/13	\$ 0.00088921	2.88394	\$ 0.00044460	1.44197	\$ 0.001345830	4.36490	\$ 0.00336738	10.92137	\$ 0.02523058	81.82979	\$ 0.00515782	\$ 0.02567518	83.27176	\$ 0.03083	
5,634,000	\$ 173,713	12/31/13	1/15/14	\$ 0.00088921	2.88394	\$ 0.00044460	1.44197	\$ 0.001345830	4.36490	\$ 0.00336738	10.92137	\$ 0.02523058	81.82979	\$ 0.00515782	\$ 0.02567518	83.27176	\$ 0.03083	
<b>Total Per Unit</b>				<u>\$ 0.01018971</u>	<u>2.88394</u>	<u>\$ 0.00509486</u>	<u>1.44197</u>	<u>\$ 0.015422330</u>	<u>4.36490</u>	<u>\$ 0.03858802</u>	<u>10.92137</u>	<u>\$ 0.28912593</u>	<u>81.82979</u>	<u>\$ 0.05910521</u>	<u>\$ 0.29422079</u>		<u>\$ 0.35333</u>	
<b>Total Amount</b>	<u>\$ 1,733,739</u>			<u>\$ 50,000</u>		<u>\$ 25,000</u>		<u>\$ 75,676</u>		<u>\$ 189,348</u>		<u>\$ 1,418,715</u>	<b>81.830%</b>	<u>\$ 290,024</u>	<u>\$ 1,443,715</u>	<b>83.272%</b>		