

**FIRM CAPITAL PROPERTY TRUST**

**Unitholder Distributions  
Year Ended December 31, 2014**

<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>Test Taxable %</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>					
6,877,630	\$	212,058	1/31/14	2/17/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,012,046	\$	216,236	2/28/14	3/17/14	\$ 0.00004455	0.14446	\$ 0.00002227	0.07223	\$ 0.000106414	0.34508	\$ 0.00043949	1.42518	\$ 0.03024738	98.08529	\$ 0.00056818	\$ 0.03026966	98.15752	\$ 0.03084	1.8425%
7,014,557	\$	216,280	3/31/14	4/15/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,014,680	\$	216,284	4/30/14	5/15/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,014,761	\$	216,286	5/30/14	6/16/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,014,816	\$	216,288	6/30/14	7/15/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,014,876	\$	216,290	7/31/14	8/15/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,017,780	\$	216,379	8/29/14	9/15/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,017,981	\$	216,385	9/30/14	10/15/14	\$ 0.00004454	0.14446	\$ 0.00002227	0.07223	\$ 0.000106398	0.34508	\$ 0.00043943	1.42518	\$ 0.03024264	98.08529	\$ 0.00056809	\$ 0.03026491	98.15752	\$ 0.03083	1.8425%
7,017,984	\$	233,930	10/31/14	11/14/14	\$ 0.00004815	0.14446	\$ 0.00002408	0.07223	\$ 0.000115024	0.34508	\$ 0.00047505	1.42518	\$ 0.03269477	98.08529	\$ 0.00061416	\$ 0.03271884	98.15752	\$ 0.03333	1.8425%
8,725,329	\$	290,841	11/28/14	12/15/14	\$ 0.00004815	0.14446	\$ 0.00002408	0.07223	\$ 0.000115024	0.34508	\$ 0.00047505	1.42518	\$ 0.03269477	98.08529	\$ 0.00061416	\$ 0.03271884	98.15752	\$ 0.03333	1.8425%
8,885,638	\$	296,185	12/31/14	1/15/15	\$ 0.00004815	0.14446	\$ 0.00002408	0.07223	\$ 0.000115024	0.34508	\$ 0.00047505	1.42518	\$ 0.03269477	98.08529	\$ 0.00061416	\$ 0.03271884	98.15752	\$ 0.03333	1.8425%
<b>Total Per Unit</b>					<u>\$ 0.00054533</u>	<u>0.14446</u>	<u>\$ 0.00027266</u>	<u>0.07223</u>	<u>\$ 0.001302668</u>	<u>0.34508</u>	<u>\$ 0.00538006</u>	<u>1.42518</u>	<u>\$ 0.37027278</u>	<u>98.08529</u>	<u>\$ 0.00695539</u>	<u>\$ 0.37054544</u>		<u>\$ 0.37750</u>	
<b>Total Amount</b>	<u>\$</u>	<u>2,763,443</u>			<u>\$ 3,992</u>		<u>\$ 1,996</u>		<u>\$ 9,536</u>		<u>\$ 39,384</u>		<u>\$ 2,710,531</u>	<b>98.085%</b>	<u>\$ 50,916</u>	<u>\$ 2,712,527</u>	<b>98.158%</b>		<b>1.8425%</b>