

**Addendum to E&P Release Reporting-Notice of US Tax Basis Reporting under Internal Revenue Code §6045B**

Effective January 1, 2011 issuers of corporate stock must begin reporting corporate actions that affect stock basis, including but not limited to mergers, stock splits, stock dividends, recapitalizations and common stock distributions paid in excess of cumulative earnings and profits. The following information is intended to meet the requirements of public disclosure pursuant to Treasury Regulation §1.6045B-1 (1) (3) and (b) (4) for Glimcher Realty Trust (the Company).

Issuer	Glimcher Realty Trust, a business trust organized under the laws of Maryland. EIN: 31-1390518				
Company Contact Person	<ul style="list-style-type: none"> <li>• Linda Reeder</li> <li>• E-Mail: <a href="mailto:lreeder@glimcher.com">lreeder@glimcher.com</a></li> <li>• Telephone: 614.887.5873</li> <li>• Address: 180 E. Broad Street, Columbus, OH 43215</li> </ul>				
Security Identifiers	<ul style="list-style-type: none"> <li>• CUSIP: 379302102</li> <li>• Symbol: GRT</li> <li>• Exchange: NYSE</li> <li>• Security: Common Stock</li> </ul>				
Description of Organizational Action	<p>The company paid quarterly common stock dividends in 2012. Distribution dates were as follows:</p> <p>Declaration Dates: 12/26/12, 03/26/13, 06/26/13, 09/26/13</p> <p>Record Dates: 12/28/12, 03/28/13, 06/28/13, 09/30/13</p> <p>Payment Dates: 01/15/13, 04/15/13, 07/15/13, 10/15/13</p>				
Description of the Quantitative effect of Organizational Action	<p>The Company has determined that 65.37% of the common stock cash dividend paid each quarter is a return of capital, which reduces the tax basis on a per share basis as follows:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>01/15/13 (\$0.066)</td> <td>07/15/13 (\$0.066)</td> </tr> <tr> <td>04/15/13 (\$0.065)</td> <td>10/15/13 (\$0.065)</td> </tr> </table>	01/15/13 (\$0.066)	07/15/13 (\$0.066)	04/15/13 (\$0.065)	10/15/13 (\$0.065)
01/15/13 (\$0.066)	07/15/13 (\$0.066)				
04/15/13 (\$0.065)	10/15/13 (\$0.065)				
Description of the Calculation of the Change in Basis	The Company determines its annual earnings and profits under IRC Section 312 (as modified by IRC Section 857(d) for a Real Estate Investment Trust) and the regulations there under. That computation supports the calculation of the taxability and return of capital portion of common stock dividends paid in 2013.				
Code Section and Subsection upon which Tax Basis is Treated	Code Section 301 (c)(2) provides that the portion of the common stock distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.				
Recognition of Resulting Loss for U.S. Tax Purposes	No tax loss is recognized by shareholders as a result of receiving the 2013 common stock quarterly distribution payments.				
Other Information	This cash dividend will be reported to shareholders on their 2013 Federal Form 1099-Div with respect to their common stock holdings in the Company.				