

SPDR® GOLD TRUST

2012 Grantor Trust Tax Reporting Statement

EIN: 816124035

CUSIP: 78463V 10 7

Ticker: GLD

The following information is being provided to assist Shareholders of the SPDR Gold Trust with reporting of their taxable income and expenses for the period January 1, 2012 through December 31, 2012, pursuant to Treasury Regulation Section 1.671-5. Under this regulation, the SPDR Gold Trust is considered a "non-mortgage widely held fixed investment trust."

TAXATION OF THE TRUST

The SPDR Gold Trust is a grantor trust for U.S. federal income tax purposes. As a result, the Trust itself is not subject to U.S. federal income tax. Instead, the Trust's income and expenses "flow through" to the Shareholders.

TAXATION OF US INDIVIDUAL SHAREHOLDERS

Shareholders generally will be treated, for U.S. federal income tax purposes, as if they directly owned a pro rata share of the underlying assets held in the Trust. Shareholders also will be treated as if they directly received their respective pro rata shares of the Trust's income and proceeds, and directly incurred their pro rata share of the Trust's expenses. Most state and local tax authorities follow U.S. Income tax rules in this regard. However, Shareholders should contact their own tax advisors as to the state and local tax consequences of ownership of GLD shares.

The Trust holds only gold bullion and, accordingly, received no income during the year.

The Trust paid expenses monthly, as shown in the attached 2012 Expense File. An example illustrating the computation of a Shareholder's share of expenses is provided. The calculation period is monthly.

Because the Trust sold only a de minimis amount of gold for payment of Trust expenses during the year and made no distributions of sale proceeds to its Shareholders, under Treas. Reg. Sec. 1.671-5(c)(2)(iv)(B) neither the Trust nor brokers are required to report the gross proceeds of Trust sales to Shareholders on Form 1099B. Certain brokers may nevertheless elect to report these proceeds to their customers on a composite Form 1099B. For those Shareholders who have not received this information on Form 1099B, it is contained in the attached 2012 Gross Proceeds File together with an example illustrating how a Shareholder should calculate gain or loss.

SPDR® GOLD TRUST 2012 EXPENSE FILE

Date	Expenses Per Share
January	0.05217974
February	0.05033340
March	0.05177250
April	0.05631090
May	0.05954030
June	0.05061262
July	0.05107813
August	0.05158328
September	0.05280843
October	0.05845905
November	0.05398224
December	0.05103228
Total for year	0.63969287

How to Calculate the Shareholder's Investment Expenses

Identify in the table above the months (full and partial) in which the Shareholder held shares in the SPDR Gold Trust (GLD). The amount in the column labeled "Expenses Per Share," represents the amount of investment expense paid per share for a full month. For any month in which the shares were not held on each day in such month, the expenses should be pro-rated based on the number of days held.

Example illustrating calculation of a Shareholder's 2012 SPDR Gold Trust Investment Expenses

Assume that a Shareholder purchased 200 shares on June 15, 2012 and sold them on November 15, 2012. For the month of June, Shareholder's expenses are $\$0.05061262 \times (15/30) = \0.02530631 per share. For the months of July through October, the expenses per share are as shown. For the month of November Shareholder's expenses are $\$0.02699112$ per share ($0.05398224 \times (15/30)$). The total expenses for Shareholder are therefore $\$0.26622632$ per share, or $\$53.25$.

Total Expenses per Share	\$ 0.26622632
Total Shares	200
Total Expense	<u>\$ 53.25</u>
(1040 Sch A)	

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
01/01/2012	0.09726475		
01/02/2012	0.09726475		
01/03/2012	0.09726475		
01/04/2012	0.09726475		
01/05/2012	0.09726475		
01/06/2012	0.09726475		
01/07/2012	0.09726475		
01/08/2012	0.09726475		
01/09/2012	0.09726475		
01/10/2012	0.09726475		
01/11/2012	0.09723282	0.00003192	0.05217974
01/12/2012	0.09723282		
01/13/2012	0.09723282		
01/14/2012	0.09723282		
01/15/2012	0.09723282		
01/16/2012	0.09723282		
01/17/2012	0.09723280		
01/18/2012	0.09723280		
01/19/2012	0.09723280		
01/20/2012	0.09723279		
01/21/2012	0.09723279		
01/22/2012	0.09723279		
01/23/2012	0.09723291		
01/24/2012	0.09723291		
01/25/2012	0.09723269		
01/26/2012	0.09723265		
01/27/2012	0.09723240		
01/28/2012	0.09723240		
01/29/2012	0.09723240		
01/30/2012	0.09723240		
01/31/2012	0.09723240		
02/01/2012	0.09723240		
02/02/2012	0.09723222		
02/03/2012	0.09723222		
02/04/2012	0.09723222		
02/05/2012	0.09723222		
02/06/2012	0.09723222		
02/07/2012	0.09723222		
02/08/2012	0.09723222		
02/09/2012	0.09723218		
02/10/2012	0.09723217		
02/11/2012	0.09723217		
02/12/2012	0.09723217		
02/13/2012	0.09723217		
02/14/2012	0.09720294	0.00002923	0.05033340
02/15/2012	0.09720294		
02/16/2012	0.09720288		
02/17/2012	0.09720288		
02/18/2012	0.09720288		
02/19/2012	0.09720288		
02/20/2012	0.09720288		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
02/21/2012	0.09720288		
02/22/2012	0.09720288		
02/23/2012	0.09720285		
02/24/2012	0.09720281		
02/25/2012	0.09720281		
02/26/2012	0.09720281		
02/27/2012	0.09720281		
02/28/2012	0.09720281		
02/29/2012	0.09720255		
03/01/2012	0.09720255		
03/02/2012	0.09720255		
03/03/2012	0.09720255		
03/04/2012	0.09720255		
03/05/2012	0.09720255		
03/06/2012	0.09720255		
03/07/2012	0.09720255		
03/08/2012	0.09720255		
03/09/2012	0.09720255		
03/10/2012	0.09720255		
03/11/2012	0.09720255		
03/12/2012	0.09720255		
03/13/2012	0.09717192	0.00003063	0.05177250
03/14/2012	0.09717192		
03/15/2012	0.09717192		
03/16/2012	0.09717192		
03/17/2012	0.09717192		
03/18/2012	0.09717192		
03/19/2012	0.09717192		
03/20/2012	0.09717198		
03/21/2012	0.09717198		
03/22/2012	0.09717217		
03/23/2012	0.09717217		
03/24/2012	0.09717217		
03/25/2012	0.09717217		
03/26/2012	0.09717200		
03/27/2012	0.09717206		
03/28/2012	0.09717206		
03/29/2012	0.09717206		
03/30/2012	0.09717206		
03/31/2012	0.09717206		
04/01/2012	0.09717206		
04/02/2012	0.09717206		
04/03/2012	0.09717206		
04/04/2012	0.09717206		
04/05/2012	0.09717206		
04/06/2012	0.09717206		
04/07/2012	0.09717206		
04/08/2012	0.09717206		
04/09/2012	0.09717206		
04/10/2012	0.09713781	0.00003425	0.05631090
04/11/2012	0.09713781		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
04/12/2012	0.09713781		
04/13/2012	0.09713781		
04/14/2012	0.09713781		
04/15/2012	0.09713781		
04/16/2012	0.09713781		
04/17/2012	0.09713781		
04/18/2012	0.09713781		
04/19/2012	0.09713781		
04/20/2012	0.09713781		
04/21/2012	0.09713781		
04/22/2012	0.09713781		
04/23/2012	0.09713792		
04/24/2012	0.09713792		
04/25/2012	0.09713792		
04/26/2012	0.09713792		
04/27/2012	0.09713785		
04/28/2012	0.09713785		
04/29/2012	0.09713785		
04/30/2012	0.09713803		
05/01/2012	0.09713816		
05/02/2012	0.09713816		
05/03/2012	0.09713816		
05/04/2012	0.09713813		
05/05/2012	0.09713813		
05/06/2012	0.09713813		
05/07/2012	0.09713813		
05/08/2012	0.09713813		
05/09/2012	0.09713813		
05/10/2012	0.09713805		
05/11/2012	0.09713805		
05/12/2012	0.09713805		
05/13/2012	0.09713805		
05/14/2012	0.09713805		
05/15/2012	0.09713805		
05/16/2012	0.09709960	0.00003845	0.05954030
05/17/2012	0.09709956		
05/18/2012	0.09709949		
05/19/2012	0.09709949		
05/20/2012	0.09709949		
05/21/2012	0.09709949		
05/22/2012	0.09709985		
05/23/2012	0.09709979		
05/24/2012	0.09709974		
05/25/2012	0.09709974		
05/26/2012	0.09709974		
05/27/2012	0.09709974		
05/28/2012	0.09709974		
05/29/2012	0.09709974		
05/30/2012	0.09709974		
05/31/2012	0.09709974		
06/01/2012	0.09709964		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
06/02/2012	0.09709964		
06/03/2012	0.09709964		
06/04/2012	0.09709964		
06/05/2012	0.09709964		
06/06/2012	0.09709961		
06/07/2012	0.09709961		
06/08/2012	0.09709961		
06/09/2012	0.09709961		
06/10/2012	0.09709961		
06/11/2012	0.09709961		
06/12/2012	0.09706805	0.00003156	0.05061262
06/13/2012	0.09706805		
06/14/2012	0.09706800		
06/15/2012	0.09706800		
06/16/2012	0.09706800		
06/17/2012	0.09706800		
06/18/2012	0.09706793		
06/19/2012	0.09706793		
06/20/2012	0.09706793		
06/21/2012	0.09706793		
06/22/2012	0.09706793		
06/23/2012	0.09706793		
06/24/2012	0.09706793		
06/25/2012	0.09706793		
06/26/2012	0.09706793		
06/27/2012	0.09706793		
06/28/2012	0.09706793		
06/29/2012	0.09706799		
06/30/2012	0.09706799		
07/01/2012	0.09706799		
07/02/2012	0.09706799		
07/03/2012	0.09706799		
07/04/2012	0.09706799		
07/05/2012	0.09706799		
07/06/2012	0.09703580	0.00003219	0.05107813
07/07/2012	0.09703580		
07/08/2012	0.09703580		
07/09/2012	0.09703584		
07/10/2012	0.09703589		
07/11/2012	0.09703589		
07/12/2012	0.09703591		
07/13/2012	0.09703591		
07/14/2012	0.09703591		
07/15/2012	0.09703591		
07/16/2012	0.09703596		
07/17/2012	0.09703596		
07/18/2012	0.09703596		
07/19/2012	0.09703614		
07/20/2012	0.09703619		
07/21/2012	0.09703619		
07/22/2012	0.09703619		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
07/23/2012	0.09703619		
07/24/2012	0.09703619		
07/25/2012	0.09703624		
07/26/2012	0.09703624		
07/27/2012	0.09703634		
07/28/2012	0.09703634		
07/29/2012	0.09703634		
07/30/2012	0.09703634		
07/31/2012	0.09703624		
08/01/2012	0.09703624		
08/02/2012	0.09703624		
08/03/2012	0.09703615		
08/04/2012	0.09703615		
08/05/2012	0.09703615		
08/06/2012	0.09703615		
08/07/2012	0.09703615		
08/08/2012	0.09703615		
08/09/2012	0.09703615		
08/10/2012	0.09700414	0.00003187	0.05158328
08/11/2012	0.09700414		
08/12/2012	0.09700414		
08/13/2012	0.09700414		
08/14/2012	0.09700414		
08/15/2012	0.09700414		
08/16/2012	0.09700405		
08/17/2012	0.09700385		
08/18/2012	0.09700385		
08/19/2012	0.09700385		
08/20/2012	0.09700385		
08/21/2012	0.09700377		
08/22/2012	0.09700371		
08/23/2012	0.09700361		
08/24/2012	0.09700361		
08/25/2012	0.09700361		
08/26/2012	0.09700361		
08/27/2012	0.09700361		
08/28/2012	0.09700353		
08/29/2012	0.09700353		
08/30/2012	0.09700353		
08/31/2012	0.09700353		
09/01/2012	0.09700353		
09/02/2012	0.09700353		
09/03/2012	0.09700353		
09/04/2012	0.09700342		
09/05/2012	0.09700342		
09/06/2012	0.09700342		
09/07/2012	0.09700342		
09/08/2012	0.09700342		
09/09/2012	0.09700342		
09/10/2012	0.09700342		
09/11/2012	0.09700342		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
09/12/2012	0.09697314	0.00003040	0.05280843
09/13/2012	0.09697310		
09/14/2012	0.09697298		
09/15/2012	0.09697298		
09/16/2012	0.09697298		
09/17/2012	0.09697298		
09/18/2012	0.09697294		
09/19/2012	0.09697291		
09/20/2012	0.09697285		
09/21/2012	0.09697267		
09/22/2012	0.09697267		
09/23/2012	0.09697267		
09/24/2012	0.09697248		
09/25/2012	0.09697238		
09/26/2012	0.09697262		
09/27/2012	0.09697262		
09/28/2012	0.09697262		
09/29/2012	0.09697262		
09/30/2012	0.09697262		
10/01/2012	0.09697258		
10/02/2012	0.09697258		
10/03/2012	0.09697252		
10/04/2012	0.09697226		
10/05/2012	0.09697226		
10/06/2012	0.09697226		
10/07/2012	0.09697226		
10/08/2012	0.09693906	0.00003296	0.05845905
10/09/2012	0.09693906		
10/10/2012	0.09693906		
10/11/2012	0.09693906		
10/12/2012	0.09693906		
10/13/2012	0.09693906		
10/14/2012	0.09693906		
10/15/2012	0.09693915		
10/16/2012	0.09693915		
10/17/2012	0.09693915		
10/18/2012	0.09693915		
10/19/2012	0.09693914		
10/20/2012	0.09693914		
10/21/2012	0.09693914		
10/22/2012	0.09693909		
10/23/2012	0.09693909		
10/24/2012	0.09693909		
10/25/2012	0.09693909		
10/26/2012	0.09693911		
10/27/2012	0.09693911		
10/28/2012	0.09693911		
10/29/2012	0.09693911		
10/30/2012	0.09693911		
10/31/2012	0.09693911		
11/01/2012	0.09693911		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
11/02/2012	0.09693911		
11/03/2012	0.09693911		
11/04/2012	0.09693911		
11/05/2012	0.09693922		
11/06/2012	0.09693916		
11/07/2012	0.09693907		
11/08/2012	0.09693900		
11/09/2012	0.09693903		
11/10/2012	0.09693903		
11/11/2012	0.09693903		
11/12/2012	0.09693903		
11/13/2012	0.09693903		
11/14/2012	0.09693911		
11/15/2012	0.09693899		
11/16/2012	0.09693887		
11/17/2012	0.09693887		
11/18/2012	0.09693887		
11/19/2012	0.09690768	0.00003119	0.05398224
11/20/2012	0.09690768		
11/21/2012	0.09690768		
11/22/2012	0.09690768		
11/23/2012	0.09690768		
11/24/2012	0.09690768		
11/25/2012	0.09690768		
11/26/2012	0.09690768		
11/27/2012	0.09690760		
11/28/2012	0.09690757		
11/29/2012	0.09690757		
11/30/2012	0.09690752		
12/01/2012	0.09690752		
12/02/2012	0.09690752		
12/03/2012	0.09690752		
12/04/2012	0.09690745		
12/05/2012	0.09690744		
12/06/2012	0.09690744		
12/07/2012	0.09690738		
12/08/2012	0.09690738		
12/09/2012	0.09690738		
12/10/2012	0.09690738		
12/11/2012	0.09687759	0.00002984	0.05103228
12/12/2012	0.09687759		
12/13/2012	0.09687759		
12/14/2012	0.09687759		
12/15/2012	0.09687759		
12/16/2012	0.09687759		
12/17/2012	0.09687761		
12/18/2012	0.09687761		
12/19/2012	0.09687761		
12/20/2012	0.09687761		
12/21/2012	0.09687760		
12/22/2012	0.09687760		

SPDR® GOLD TRUST 2012 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
12/23/2012	0.09687760		
12/24/2012	0.09687760		
12/25/2012	0.09687760		
12/26/2012	0.09687760		
12/27/2012	0.09687760		
12/28/2012	0.09687760		
12/29/2012	0.09687760		
12/30/2012	0.09687760		
12/31/2012	0.09687760		
	Totals	0.00038449	0.63969287

SPDR Gold Trust Gross Proceeds and Expense Files shows gold ounces acquired per SPDR Gold Trust (GLD) share purchased, gold sold (in ounces), proceeds, and expenses per SPDR Gold Trust (GLD) Share. You can use this information to calculate your share of GLD expenses, and your gain or loss on sale of gold to pay such expenses.

Example: Shareholder XYZ purchases 200 GLD shares on 1/26/2012 at a price of \$167.87 per share for a total purchase price of \$33,574. Shareholder XYZ had no other purchases or sales of GLD shares during 2012 and held the shares for the remainder of 2012.

Step 1: Identify the shareholder's pro rata ownership of gold (in ounces).

Identify Shareholder XYZ's purchase date of 1/26/2012. In the column labeled "Gold Ounces per Share" in the Gross Proceeds File, identify the pro rata amount of gold (i.e. 0.09723265 ounces per share) each GLD share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/26/2012 purchase is 19.44653 ounces (0.09723265 ozs per share multiplied by 200 shares purchased on 1/26/2012.) Note: This step should be completed for each date on which GLD shares were purchased.

Step 2: Calculate the gold (in ounces) sold from Shareholder XYZ's account during 2012 to pay expenses

The gold ounces sold per share during 2012 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/26/2012 through the day before sale date.

During 2012 the amount of gold sold after the 1/26/2012 purchase date is 0.00035257 oz per share (total ounces sold during the year, 0.00038449, less ounces sold prior to purchase, 0.00003192) for a total of 0.07051 oz (based on the purchase of 200 shares).

Step 3: Calculate cost of gold sold from Shareholder's account

Total Gold ozs sold (Step 2)	0.07051 oz		
	-----	X	\$ 33,574
Gold ozs acquired (Step1)	19.44653 oz		
Cost of Gold sold			\$ 121.73

Step 4: Calculate Shareholder's gain or loss on gold sales for each lot purchased

Identify all proceeds per share received by the Trust after Shareholder XYZ's 1/26/2012 purchase date. During 2012, monthly sales for the period 1/27/2012 through 12/31/2012 generated proceeds per share of \$0.58751313 (total proceeds of sales of gold for the year, 0.63969287, less proceeds of sale made prior to purchase, 0.05217974). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.58751313 per share X 200 shares	\$ 117.50
Less: Total cost of gold sold (Step 3)	<u>121.73</u>
Total Reportable Gain/(Loss) (1040 Sch D, Part I)	<u>(\$4.23)</u>

Step 5: Calculate Shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 1/26/2012 purchase date. During 2012, the expenses were paid monthly and for the period of 1/27/2012 through 12/31/2012 amounted to \$0.58751313 per share. Therefore, Shareholder XYZ's investment expenses:

Total Expenses per Share	\$ 0.58751313
Total Shares	<u>200</u>
Total Expense (1040 Sch A)	<u>\$ 117.50</u>

See also the example included in the 2012 Expense File.

Step 6: Calculate Shareholder's Adjusted Gold held and Cost Basis

Gold ounces Purchased on 1/26/2012 (Step 1)	19.44653 oz
Less: Gold ounces sold during 2012 (Step 2)	<u>0.07051 oz</u>
Adjusted Shareholder's Gold ounces at 12/31/2012	<u>19.37602 oz</u>
Original Purchase Cost on 1/26/2012	\$ 33,574.00
Less: Cost of Gold Sold during 2012 (Step 3)	<u>121.73</u>
Adjusted Shareholder's basis at 12/31/2012	<u>\$ 33,452.27</u>

Shareholder's adjusted gold ounces and adjusted cost calculated in Step 6 are his/her adjusted ounces of gold and adjusted basis for the 1/26/2012 purchase at the end of 12/31/2012.

Shareholders with several purchases should calculate gain, loss and adjusted basis separately for each purchased lot and then sum up the results of each lot to arrive at the net reportable gain or loss and the total investment expenses. Shareholders who purchased their shares prior to 2012, and made no other purchases, should calculate their adjusted cost basis, using the gross proceeds information for the relevant years, by following the same steps as in the example above. The adjusted cost basis at 12/31/2011 should be used as the beginning cost for 2012 instead of the original purchase cost. Shareholders with an additional purchase in 2012 will have two cost lots to account for in 2012. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.