

SPDR® GOLD TRUST

2013 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, 2013 through December 31, 2013, 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 2013 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 2013 Gross Proceeds File together with an example illustrating how a Shareholder should calculate gain or loss.

SPDR® GOLD TRUST 2013 EXPENSE FILE

Date	Expenses Per Share
January	0.05252393
February	0.05427433
March	0.05273119
April	0.05399911
May	0.05572826
June	0.04873950
July	0.04798866
August	0.04417089
September	0.04684461
October	0.04819050
November	0.04312452
December	0.04144899
Total for year	0.58976449

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 2013 SPDR Gold Trust Investment Expenses

Assume that a Shareholder purchased 200 shares on June 14, 2013 and sold them on November 15, 2013. For the month of June, Shareholder's expenses are $\$0.0487395 \times (16/30) = \0.02599440 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 $\$0.02156226$ per share ($0.04312452 \times (15/30)$). The total expenses for Shareholder are therefore $\$0.23475132$ per share, or $\$46.95$.

Total Expenses per Share	\$ 0.23475132
Total Shares	200
Total Expense	<u>\$ 46.95</u>
(1040 Sch A)	

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
01/01/2013	0.09687760		
01/02/2013	0.09687763		
01/03/2013	0.09687792		
01/04/2013	0.09687786		
01/05/2013	0.09687786		
01/06/2013	0.09687786		
01/07/2013	0.09684597	0.00003192	0.05252393
01/08/2013	0.09684598		
01/09/2013	0.09684598		
01/10/2013	0.09684601		
01/11/2013	0.09684601		
01/12/2013	0.09684601		
01/13/2013	0.09684601		
01/14/2013	0.09684601		
01/15/2013	0.09684603		
01/16/2013	0.09684607		
01/17/2013	0.09684610		
01/18/2013	0.09684610		
01/19/2013	0.09684610		
01/20/2013	0.09684610		
01/21/2013	0.09684610		
01/22/2013	0.09684603		
01/23/2013	0.09684607		
01/24/2013	0.09684613		
01/25/2013	0.09684617		
01/26/2013	0.09684617		
01/27/2013	0.09684617		
01/28/2013	0.09684623		
01/29/2013	0.09684623		
01/30/2013	0.09684623		
01/31/2013	0.09684623		
02/01/2013	0.09684623		
02/02/2013	0.09684623		
02/03/2013	0.09684623		
02/04/2013	0.09684623		
02/05/2013	0.09684623		
02/06/2013	0.09684623		
02/07/2013	0.09684616		
02/08/2013	0.09684627		
02/09/2013	0.09684627		
02/10/2013	0.09684627		
02/11/2013	0.09684627		
02/12/2013	0.09684627		
02/13/2013	0.09684631		
02/14/2013	0.09684644		
02/15/2013	0.09684644		
02/16/2013	0.09684644		
02/17/2013	0.09684644		
02/18/2013	0.09684644		
02/19/2013	0.09684658		
02/20/2013	0.09684761		

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
02/21/2013	0.09681363	0.00003442	0.05427433
02/22/2013	0.09681389		
02/23/2013	0.09681389		
02/24/2013	0.09681389		
02/25/2013	0.09681412		
02/26/2013	0.09681419		
02/27/2013	0.09681457		
02/28/2013	0.09681470		
03/01/2013	0.09681472		
03/02/2013	0.09681472		
03/03/2013	0.09681472		
03/04/2013	0.09681474		
03/05/2013	0.09681506		
03/06/2013	0.09681506		
03/07/2013	0.09681513		
03/08/2013	0.09681527		
03/09/2013	0.09681527		
03/10/2013	0.09681527		
03/11/2013	0.09681540		
03/12/2013	0.09678232	0.00003308	0.05273119
03/13/2013	0.09678232		
03/14/2013	0.09678232		
03/15/2013	0.09678238		
03/16/2013	0.09678238		
03/17/2013	0.09678238		
03/18/2013	0.09678269		
03/19/2013	0.09678263		
03/20/2013	0.09678263		
03/21/2013	0.09678265		
03/22/2013	0.09678265		
03/23/2013	0.09678265		
03/24/2013	0.09678265		
03/25/2013	0.09678265		
03/26/2013	0.09678265		
03/27/2013	0.09678265		
03/28/2013	0.09678265		
03/29/2013	0.09678265		
03/30/2013	0.09678265		
03/31/2013	0.09678265		
04/01/2013	0.09678280		
04/02/2013	0.09678310		
04/03/2013	0.09678320		
04/04/2013	0.09678320		
04/05/2013	0.09678324		
04/06/2013	0.09678324		
04/07/2013	0.09678324		
04/08/2013	0.09678324		
04/09/2013	0.09674920	0.00003424	0.05399911
04/10/2013	0.09674948		
04/11/2013	0.09674952		
04/12/2013	0.09674996		

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
04/13/2013	0.09674996		
04/14/2013	0.09674996		
04/15/2013	0.09675007		
04/16/2013	0.09675029		
04/17/2013	0.09675060		
04/18/2013	0.09675065		
04/19/2013	0.09675094		
04/20/2013	0.09675094		
04/21/2013	0.09675094		
04/22/2013	0.09675155		
04/23/2013	0.09675181		
04/24/2013	0.09675196		
04/25/2013	0.09675206		
04/26/2013	0.09675233		
04/27/2013	0.09675233		
04/28/2013	0.09675233		
04/29/2013	0.09675243		
04/30/2013	0.09675252		
05/01/2013	0.09675266		
05/02/2013	0.09675293		
05/03/2013	0.09675310		
05/04/2013	0.09675310		
05/05/2013	0.09675310		
05/06/2013	0.09675326		
05/07/2013	0.09675349		
05/08/2013	0.09675382		
05/09/2013	0.09675368		
05/10/2013	0.09671473	0.00003907	0.05572826
05/11/2013	0.09671473		
05/12/2013	0.09671473		
05/13/2013	0.09671473		
05/14/2013	0.09671473		
05/15/2013	0.09671484		
05/16/2013	0.09671498		
05/17/2013	0.09671507		
05/18/2013	0.09671507		
05/19/2013	0.09671507		
05/20/2013	0.09671528		
05/21/2013	0.09671555		
05/22/2013	0.09671565		
05/23/2013	0.09671570		
05/24/2013	0.09671579		
05/25/2013	0.09671579		
05/26/2013	0.09671579		
05/27/2013	0.09671579		
05/28/2013	0.09671595		
05/29/2013	0.09671591		
05/30/2013	0.09671591		
05/31/2013	0.09671591		
06/01/2013	0.09671591		
06/02/2013	0.09671591		

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Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
06/03/2013	0.09671591		
06/04/2013	0.09671604		
06/05/2013	0.09671604		
06/06/2013	0.09671617		
06/07/2013	0.09671620		
06/08/2013	0.09671620		
06/09/2013	0.09671620		
06/10/2013	0.09671605		
06/11/2013	0.09671605		
06/12/2013	0.09671605		
06/13/2013	0.09671642		
06/14/2013	0.09671642		
06/15/2013	0.09671642		
06/16/2013	0.09671642		
06/17/2013	0.09668122	0.00003520	0.04873950
06/18/2013	0.09668126		
06/19/2013	0.09668133		
06/20/2013	0.09668146		
06/21/2013	0.09668165		
06/22/2013	0.09668165		
06/23/2013	0.09668165		
06/24/2013	0.09668181		
06/25/2013	0.09668246		
06/26/2013	0.09668246		
06/27/2013	0.09668246		
06/28/2013	0.09668246		
06/29/2013	0.09668246		
06/30/2013	0.09668246		
07/01/2013	0.09668252		
07/02/2013	0.09668269		
07/03/2013	0.09668269		
07/04/2013	0.09668269		
07/05/2013	0.09668284		
07/06/2013	0.09668284		
07/07/2013	0.09668284		
07/08/2013	0.09668371		
07/09/2013	0.09668414		
07/10/2013	0.09664595	0.00003821	0.04798866
07/11/2013	0.09664595		
07/12/2013	0.09664595		
07/13/2013	0.09664595		
07/14/2013	0.09664595		
07/15/2013	0.09664595		
07/16/2013	0.09664599		
07/17/2013	0.09664603		
07/18/2013	0.09664606		
07/19/2013	0.09664614		
07/20/2013	0.09664614		
07/21/2013	0.09664614		
07/22/2013	0.09664618		
07/23/2013	0.09664623		

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
07/24/2013	0.09664623		
07/25/2013	0.09664632		
07/26/2013	0.09664632		
07/27/2013	0.09664632		
07/28/2013	0.09664632		
07/29/2013	0.09664632		
07/30/2013	0.09664632		
07/31/2013	0.09664632		
08/01/2013	0.09664661		
08/02/2013	0.09664672		
08/03/2013	0.09664672		
08/04/2013	0.09664672		
08/05/2013	0.09664680		
08/06/2013	0.09664691		
08/07/2013	0.09664716		
08/08/2013	0.09664722		
08/09/2013	0.09664712		
08/10/2013	0.09664712		
08/11/2013	0.09664712		
08/12/2013	0.09664712		
08/13/2013	0.09664712		
08/14/2013	0.09664699		
08/15/2013	0.09661378	0.00003322	0.04417089
08/16/2013	0.09661371		
08/17/2013	0.09661371		
08/18/2013	0.09661371		
08/19/2013	0.09661380		
08/20/2013	0.09661375		
08/21/2013	0.09661377		
08/22/2013	0.09661377		
08/23/2013	0.09661354		
08/24/2013	0.09661354		
08/25/2013	0.09661354		
08/26/2013	0.09661354		
08/27/2013	0.09661351		
08/28/2013	0.09661351		
08/29/2013	0.09661351		
08/30/2013	0.09661351		
08/31/2013	0.09661351		
09/01/2013	0.09661351		
09/02/2013	0.09661351		
09/03/2013	0.09661359		
09/04/2013	0.09661359		
09/05/2013	0.09661359		
09/06/2013	0.09661359		
09/07/2013	0.09661359		
09/08/2013	0.09661359		
09/09/2013	0.09661370		
09/10/2013	0.09661370		
09/11/2013	0.09661370		
09/12/2013	0.09661370		

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
09/13/2013	0.09661407		
09/14/2013	0.09661407		
09/15/2013	0.09661407		
09/16/2013	0.09661407		
09/17/2013	0.09661407		
09/18/2013	0.09661407		
09/19/2013	0.09657969	0.00003431	0.04684461
09/20/2013	0.09657974		
09/21/2013	0.09657974		
09/22/2013	0.09657974		
09/23/2013	0.09657976		
09/24/2013	0.09657976		
09/25/2013	0.09657976		
09/26/2013	0.09657976		
09/27/2013	0.09657990		
09/28/2013	0.09657990		
09/29/2013	0.09657990		
09/30/2013	0.09657990		
10/01/2013	0.09657990		
10/02/2013	0.09658009		
10/03/2013	0.09658017		
10/04/2013	0.09658017		
10/05/2013	0.09658017		
10/06/2013	0.09658017		
10/07/2013	0.09658017		
10/08/2013	0.09658027		
10/09/2013	0.09658027		
10/10/2013	0.09658037		
10/11/2013	0.09658069		
10/12/2013	0.09658069		
10/13/2013	0.09658069		
10/14/2013	0.09654330	0.00003749	0.04819050
10/15/2013	0.09654330		
10/16/2013	0.09654338		
10/17/2013	0.09654346		
10/18/2013	0.09654346		
10/19/2013	0.09654346		
10/20/2013	0.09654346		
10/21/2013	0.09654376		
10/22/2013	0.09654356		
10/23/2013	0.09654356		
10/24/2013	0.09654362		
10/25/2013	0.09654377		
10/26/2013	0.09654377		
10/27/2013	0.09654377		
10/28/2013	0.09654377		
10/29/2013	0.09654377		
10/30/2013	0.09654377		
10/31/2013	0.09654377		
11/01/2013	0.09654402		
11/02/2013	0.09654402		

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
11/03/2013	0.09654402		
11/04/2013	0.09654402		
11/05/2013	0.09654402		
11/06/2013	0.09654392		
11/07/2013	0.09654392		
11/08/2013	0.09654392		
11/09/2013	0.09654392		
11/10/2013	0.09654392		
11/11/2013	0.09654392		
11/12/2013	0.09654392		
11/13/2013	0.09651017	0.00003389	0.04312452
11/14/2013	0.09651017		
11/15/2013	0.09651017		
11/16/2013	0.09651017		
11/17/2013	0.09651017		
11/18/2013	0.09651020		
11/19/2013	0.09651024		
11/20/2013	0.09651033		
11/21/2013	0.09651044		
11/22/2013	0.09651059		
11/23/2013	0.09651059		
11/24/2013	0.09651059		
11/25/2013	0.09651071		
11/26/2013	0.09651071		
11/27/2013	0.09651094		
11/28/2013	0.09651094		
11/29/2013	0.09651094		
11/30/2013	0.09651094		
12/01/2013	0.09651094		
12/02/2013	0.09651094		
12/03/2013	0.09651103		
12/04/2013	0.09651117		
12/05/2013	0.09651117		
12/06/2013	0.09651133		
12/07/2013	0.09651133		
12/08/2013	0.09651133		
12/09/2013	0.09651133		
12/10/2013	0.09651133		
12/11/2013	0.09651145		
12/12/2013	0.09651182		
12/13/2013	0.09651182		
12/14/2013	0.09651182		
12/15/2013	0.09651182		
12/16/2013	0.09651241		
12/17/2013	0.09647889	0.00003365	0.04144899
12/18/2013	0.09647901		
12/19/2013	0.09647914		
12/20/2013	0.09647896		
12/21/2013	0.09647896		
12/22/2013	0.09647896		
12/23/2013	0.09647928		

SPDR® GOLD TRUST 2013 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
12/24/2013	0.09647928		
12/25/2013	0.09647928		
12/26/2013	0.09647934		
12/27/2013	0.09647947		
12/28/2013	0.09647947		
12/29/2013	0.09647947		
12/30/2013	0.09647962		
12/31/2013	0.09647962		
	Totals	0.00041870	0.58976449

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 1/25/2013 at a price of \$160.71 per share for a total purchase price of \$32,142. Shareholder XYZ had no other purchases or sales of GLD shares during 2013 and held the shares for the remainder of 2013.

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

Identify Shareholder XYZ's purchase date of 1/25/2013. In the column labeled "Gold Ounces per Share" in the Gross Proceeds File, identify the pro rata amount of gold (i.e. 0.09684617 ounces per share) each GLD share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/25/2013 purchase is 19.36923 ounces (0.09684617 ozs per share multiplied by 200 shares purchased on 1/25/2013.) 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 2013 to pay expenses

The gold ounces sold per share during 2013 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/25/2013 through the day before sale date.

During 2013 the amount of gold sold after the 1/25/2013 purchase date is .00038678 oz per share (total ounces sold during the year, 0.00041870, less ounces sold prior to purchase, 0.00003192) for a total of 0.07736 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)	0.07736 oz		
	-----	X	\$ 32,142
Gold ozs acquired (Step1)	19.36923 oz		
Cost of Gold sold			\$ 128.37

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 1/25/2013 purchase date. During 2013, monthly sales for the period 1/26/2013 through 12/31/2013 generated proceeds per share of \$0.53724056 (total proceeds of sales of gold for the year, 0.58976449, less proceeds of sale made prior to purchase, 0.05252393). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.53724056 per share X 200 shares	\$ 107.45
Less: Total cost of gold sold (Step 3)	<u>128.37</u>
Total Reportable Gain/(Loss) (1040 Sch D, Part I)	<u>(\$20.92)</u>

Step 5: Calculate Shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 1/25/2013 purchase date. During 2013, the expenses were paid monthly and for the period of 1/26/2013 through 12/31/2013 amounted to \$0.53724056 per share. Therefore, Shareholder XYZ's investment expenses:

Total Expenses per Share	\$ 0.53724056
Total Shares	<u>200</u>
Total Expense (1040 Sch A)	<u>\$ 107.45</u>

See also the example included in the 2013 Expense File.

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

Gold ounces Purchased on 1/25/2013 (Step 1)	19.36923 oz
Less: Gold ounces sold during 2013 (Step 2)	<u>0.07736 oz</u>
Adjusted Shareholder's Gold ounces at 12/31/2013	<u>19.29187 oz</u>
Original Purchase Cost on 1/25/2013	\$ 32,142.00
Less: Cost of Gold Sold during 2013 (Step 3)	<u>128.37</u>
Adjusted Shareholder's basis at 12/31/2013	<u>\$ 32,013.63</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 1/25/2013 purchase at the end of 12/31/2013.

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 2013, 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 12/31/2012 should be used as the beginning cost for 2013 instead of the original purchase cost. Shareholders with an additional purchase in 2013 will have two cost lots to account for in 2013. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.