

SPDR® GOLD TRUST

2015 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, 2015 through December 31, 2015, 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 2015 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 2015 Gross Proceeds File together with an example illustrating how a Shareholder should calculate gain or loss.

SPDR® GOLD TRUST 2015 EXPENSE FILE

Date	Expenses Per Share
January	0.03842077
February	0.04068287
March	0.04085956
April	0.04123670
May	0.03843548
June	0.03874821
July	0.04400421
August	0.03758052
September	0.03782550
October	0.03501760
November	0.03829908
December	0.03572311
Total for year	0.46683361

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 2015 SPDR Gold Trust Investment Expenses

Assume that a Shareholder purchased 200 shares on June 16, 2015 and sold them on November 17, 2015. For the month of June, Shareholder's expenses are $\$0.03874821 \times (16/30) = \0.02066571 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 $\$0.02170281$ per share ($0.03829908 \times (17/30)$). The total expenses for Shareholder are therefore $\$0.19679635$ per share, or $\$39.36$.

Total Expenses per Share	\$ 0.19679635
Total Shares	<u>200</u>
Total Expense	<u>\$ 39.36</u>
(1040 Sch A)	

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
01/01/2015	0.09610270		
01/02/2015	0.09610270		
01/03/2015	0.09610270		
01/04/2015	0.09610270		
01/05/2015	0.09610257		
01/06/2015	0.09610278		
01/07/2015	0.09610301		
01/08/2015	0.09610301		
01/09/2015	0.09610278		
01/10/2015	0.09610278		
01/11/2015	0.09610278		
01/12/2015	0.09610278		
01/13/2015	0.09610278		
01/14/2015	0.09607167	0.00003111	0.03842077
01/15/2015	0.09607129		
01/16/2015	0.09607075		
01/17/2015	0.09607075		
01/18/2015	0.09607075		
01/19/2015	0.09607075		
01/20/2015	0.09607026		
01/21/2015	0.09607034		
01/22/2015	0.09607034		
01/23/2015	0.09607028		
01/24/2015	0.09607028		
01/25/2015	0.09607028		
01/26/2015	0.09607019		
01/27/2015	0.09606971		
01/28/2015	0.09606971		
01/29/2015	0.09606941		
01/30/2015	0.09606941		
01/31/2015	0.09606941		
02/01/2015	0.09606941		
02/02/2015	0.09606892		
02/03/2015	0.09606902		
02/04/2015	0.09606884		
02/05/2015	0.09606851		
02/06/2015	0.09606851		
02/07/2015	0.09606851		
02/08/2015	0.09606851		
02/09/2015	0.09606851		
02/10/2015	0.09606851		
02/11/2015	0.09606851		
02/12/2015	0.09606864		
02/13/2015	0.09603585	0.00003301	0.04068287
02/14/2015	0.09603585		
02/15/2015	0.09603585		
02/16/2015	0.09603585		
02/17/2015	0.09603585		
02/18/2015	0.09603587		
02/19/2015	0.09603581		
02/20/2015	0.09603573		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
02/21/2015	0.09603573		
02/22/2015	0.09603573		
02/23/2015	0.09603573		
02/24/2015	0.09603573		
02/25/2015	0.09603573		
02/26/2015	0.09603573		
02/27/2015	0.09603573		
02/28/2015	0.09603573		
03/01/2015	0.09603573		
03/02/2015	0.09603616		
03/03/2015	0.09603632		
03/04/2015	0.09603632		
03/05/2015	0.09603632		
03/06/2015	0.09603661		
03/07/2015	0.09603661		
03/08/2015	0.09603661		
03/09/2015	0.09603684		
03/10/2015	0.09603684		
03/11/2015	0.09603684		
03/12/2015	0.09603700		
03/13/2015	0.09600153	0.00003547	0.04085956
03/14/2015	0.09600153		
03/15/2015	0.09600153		
03/16/2015	0.09600153		
03/17/2015	0.09600162		
03/18/2015	0.09600156		
03/19/2015	0.09600156		
03/20/2015	0.09600177		
03/21/2015	0.09600177		
03/22/2015	0.09600177		
03/23/2015	0.09600177		
03/24/2015	0.09600177		
03/25/2015	0.09600182		
03/26/2015	0.09600210		
03/27/2015	0.09600210		
03/28/2015	0.09600210		
03/29/2015	0.09600210		
03/30/2015	0.09600210		
03/31/2015	0.09600210		
04/01/2015	0.09600210		
04/02/2015	0.09600210		
04/03/2015	0.09600210		
04/04/2015	0.09600210		
04/05/2015	0.09600210		
04/06/2015	0.09600222		
04/07/2015	0.09600237		
04/08/2015	0.09600237		
04/09/2015	0.09600217		
04/10/2015	0.09596812	0.00003415	0.04123670
04/11/2015	0.09596812		
04/12/2015	0.09596812		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
04/13/2015	0.09596812		
04/14/2015	0.09596807		
04/15/2015	0.09596807		
04/16/2015	0.09596807		
04/17/2015	0.09596797		
04/18/2015	0.09596797		
04/19/2015	0.09596797		
04/20/2015	0.09596797		
04/21/2015	0.09596784		
04/22/2015	0.09596784		
04/23/2015	0.09596784		
04/24/2015	0.09596784		
04/25/2015	0.09596784		
04/26/2015	0.09596784		
04/27/2015	0.09596800		
04/28/2015	0.09596800		
04/29/2015	0.09596800		
04/30/2015	0.09596798		
05/01/2015	0.09596785		
05/02/2015	0.09596785		
05/03/2015	0.09596785		
05/04/2015	0.09596785		
05/05/2015	0.09596785		
05/06/2015	0.09596785		
05/07/2015	0.09596802		
05/08/2015	0.09596871		
05/09/2015	0.09596871		
05/10/2015	0.09596871		
05/11/2015	0.09596871		
05/12/2015	0.09596871		
05/13/2015	0.09596871		
05/14/2015	0.09593763	0.00003138	0.03843548
05/15/2015	0.09593763		
05/16/2015	0.09593763		
05/17/2015	0.09593763		
05/18/2015	0.09593783		
05/19/2015	0.09593783		
05/20/2015	0.09593795		
05/21/2015	0.09593795		
05/22/2015	0.09593795		
05/23/2015	0.09593795		
05/24/2015	0.09593795		
05/25/2015	0.09593795		
05/26/2015	0.09593792		
05/27/2015	0.09593792		
05/28/2015	0.09593792		
05/29/2015	0.09593792		
05/30/2015	0.09593792		
05/31/2015	0.09593792		
06/01/2015	0.09593802		
06/02/2015	0.09593827		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
06/03/2015	0.09593827		
06/04/2015	0.09593827		
06/05/2015	0.09593835		
06/06/2015	0.09593835		
06/07/2015	0.09593835		
06/08/2015	0.09593835		
06/09/2015	0.09593856		
06/10/2015	0.09593867		
06/11/2015	0.09593867		
06/12/2015	0.09590591	0.00003276	0.03874821
06/13/2015	0.09590591		
06/14/2015	0.09590591		
06/15/2015	0.09590598		
06/16/2015	0.09590598		
06/17/2015	0.09590598		
06/18/2015	0.09590598		
06/19/2015	0.09590598		
06/20/2015	0.09590598		
06/21/2015	0.09590598		
06/22/2015	0.09590582		
06/23/2015	0.09590582		
06/24/2015	0.09590578		
06/25/2015	0.09590544		
06/26/2015	0.09590553		
06/27/2015	0.09590553		
06/28/2015	0.09590553		
06/29/2015	0.09590553		
06/30/2015	0.09590553		
07/01/2015	0.09590553		
07/02/2015	0.09590564		
07/03/2015	0.09590564		
07/04/2015	0.09590564		
07/05/2015	0.09590564		
07/06/2015	0.09590564		
07/07/2015	0.09590564		
07/08/2015	0.09586765	0.00003798	0.04400421
07/09/2015	0.09586768		
07/10/2015	0.09586768		
07/11/2015	0.09586768		
07/12/2015	0.09586768		
07/13/2015	0.09586765		
07/14/2015	0.09586765		
07/15/2015	0.09586765		
07/16/2015	0.09586768		
07/17/2015	0.09586803		
07/18/2015	0.09586803		
07/19/2015	0.09586803		
07/20/2015	0.09586809		
07/21/2015	0.09586827		
07/22/2015	0.09586836		
07/23/2015	0.09586847		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
07/24/2015	0.09586867		
07/25/2015	0.09586867		
07/26/2015	0.09586867		
07/27/2015	0.09586867		
07/28/2015	0.09586867		
07/29/2015	0.09586867		
07/30/2015	0.09586867		
07/31/2015	0.09586908		
08/01/2015	0.09586908		
08/02/2015	0.09586908		
08/03/2015	0.09586908		
08/04/2015	0.09586921		
08/05/2015	0.09586938		
08/06/2015	0.09586938		
08/07/2015	0.09583502	0.00003437	0.03758052
08/08/2015	0.09583502		
08/09/2015	0.09583502		
08/10/2015	0.09583502		
08/11/2015	0.09583502		
08/12/2015	0.09583492		
08/13/2015	0.09583492		
08/14/2015	0.09583492		
08/15/2015	0.09583492		
08/16/2015	0.09583492		
08/17/2015	0.09583492		
08/18/2015	0.09583492		
08/19/2015	0.09583492		
08/20/2015	0.09583480		
08/21/2015	0.09583471		
08/22/2015	0.09583471		
08/23/2015	0.09583471		
08/24/2015	0.09583458		
08/25/2015	0.09583458		
08/26/2015	0.09583458		
08/27/2015	0.09583451		
08/28/2015	0.09583451		
08/29/2015	0.09583451		
08/30/2015	0.09583451		
08/31/2015	0.09583451		
09/01/2015	0.09583451		
09/02/2015	0.09583451		
09/03/2015	0.09583451		
09/04/2015	0.09580069	0.00003383	0.0378255
09/05/2015	0.09580069		
09/06/2015	0.09580069		
09/07/2015	0.09580069		
09/08/2015	0.09580069		
09/09/2015	0.09580076		
09/10/2015	0.09580076		
09/11/2015	0.09580076		
09/12/2015	0.09580076		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
09/13/2015	0.09580076		
09/14/2015	0.09580076		
09/15/2015	0.09580076		
09/16/2015	0.09580076		
09/17/2015	0.09580076		
09/18/2015	0.09580076		
09/19/2015	0.09580076		
09/20/2015	0.09580076		
09/21/2015	0.09580088		
09/22/2015	0.09580084		
09/23/2015	0.09580081		
09/24/2015	0.09580066		
09/25/2015	0.09580051		
09/26/2015	0.09580051		
09/27/2015	0.09580051		
09/28/2015	0.09580051		
09/29/2015	0.09580051		
09/30/2015	0.09580035		
10/01/2015	0.09580026		
10/02/2015	0.09580026		
10/03/2015	0.09580026		
10/04/2015	0.09580026		
10/05/2015	0.09576954	0.00003072	0.03501760
10/06/2015	0.09576954		
10/07/2015	0.09576956		
10/08/2015	0.09576956		
10/09/2015	0.09576956		
10/10/2015	0.09576956		
10/11/2015	0.09576956		
10/12/2015	0.09576956		
10/13/2015	0.09576956		
10/14/2015	0.09576939		
10/15/2015	0.09576927		
10/16/2015	0.09576942		
10/17/2015	0.09576942		
10/18/2015	0.09576942		
10/19/2015	0.09576932		
10/20/2015	0.09576932		
10/21/2015	0.09576932		
10/22/2015	0.09576932		
10/23/2015	0.09576938		
10/24/2015	0.09576938		
10/25/2015	0.09576938		
10/26/2015	0.09576938		
10/27/2015	0.09576938		
10/28/2015	0.09576943		
10/29/2015	0.09576943		
10/30/2015	0.09576953		
10/31/2015	0.09576953		
11/01/2015	0.09576953		
11/02/2015	0.09576969		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
11/03/2015	0.09576986		
11/04/2015	0.09573585	0.00003436	0.03829908
11/05/2015	0.09573594		
11/06/2015	0.09573597		
11/07/2015	0.09573597		
11/08/2015	0.09573597		
11/09/2015	0.09573602		
11/10/2015	0.09573607		
11/11/2015	0.09573607		
11/12/2015	0.09573610		
11/13/2015	0.09573610		
11/14/2015	0.09573610		
11/15/2015	0.09573610		
11/16/2015	0.09573610		
11/17/2015	0.09573610		
11/18/2015	0.09573610		
11/19/2015	0.09573610		
11/20/2015	0.09573614		
11/21/2015	0.09573614		
11/22/2015	0.09573614		
11/23/2015	0.09573635		
11/24/2015	0.09573635		
11/25/2015	0.09573635		
11/26/2015	0.09573635		
11/27/2015	0.09573639		
11/28/2015	0.09573639		
11/29/2015	0.09573639		
11/30/2015	0.09573639		
12/01/2015	0.09573639		
12/02/2015	0.09573729		
12/03/2015	0.09570345	0.00003385	0.03572311
12/04/2015	0.09570345		
12/05/2015	0.09570345		
12/06/2015	0.09570345		
12/07/2015	0.09570351		
12/08/2015	0.09570351		
12/09/2015	0.09570351		
12/10/2015	0.09570351		
12/11/2015	0.09570351		
12/12/2015	0.09570351		
12/13/2015	0.09570351		
12/14/2015	0.09570351		
12/15/2015	0.09570351		
12/16/2015	0.09570351		
12/17/2015	0.09570365		
12/18/2015	0.09570305		
12/19/2015	0.09570305		
12/20/2015	0.09570305		
12/21/2015	0.09570315		
12/22/2015	0.09570315		
12/23/2015	0.09570315		

SPDR® GOLD TRUST 2015 GROSS PROCEEDS FILE

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
12/24/2015	0.09570320		
12/25/2015	0.09570320		
12/26/2015	0.09570320		
12/27/2015	0.09570320		
12/28/2015	0.09570326		
12/29/2015	0.09570326		
12/30/2015	0.09570326		
12/31/2015	0.09570332		
	Totals	0.00040299	0.46683361

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 1/23/2015 at a price of \$124.34 per share for a total purchase price of \$24,868. Shareholder XYZ had no other purchases or sales of GLD shares during 2015 and held the shares for the remainder of 2015.

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

Identify Shareholder XYZ’s purchase date of 1/23/2015. In the column labeled “Gold Ounces per Share” in the Gross Proceeds File, identify the pro rata amount of gold (i.e. 0.09607028 ounces per share) each GLD share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/23/2015 purchase is 19.21406 ounces (0.09607028 ozs per share multiplied by 200 shares purchased on 1/23/2015.) 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 2015 to pay expenses

The gold ounces sold per share during 2015 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/23/2015 through the day before sale date.

During 2015 the amount of gold sold after the 1/23/2015 purchase date is .00037188 oz per share (total ounces sold during the year, 0.00040299, less ounces sold prior to purchase, 0.00003111) for a total of 0.07438 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)	0.07438 oz	
	-----	X \$ 24,868
Gold ozs acquired (Step1)	19.21406 oz	
Cost of Gold sold		\$ 96.27

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 1/23/2015 purchase date. During 2015, monthly sales for the period 1/24/2015 through 12/31/2015 generated proceeds per share of \$0.42841284 (total proceeds of sales of gold for the year, 0.46683361, less proceeds of sale made prior to purchase, 0.03842077). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.42841284 per share X 200 shares	\$ 85.68
Less: Total cost of gold sold (Step 3)	<u>96.27</u>
Total Reportable Gain/(Loss) (1040 Sch D, Part I)	<u>(\$10.59)</u>

Step 5: Calculate Shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 1/23/2015 purchase date. During 2015, the expenses were paid monthly and for the period of 1/24/2015 through 12/31/2015 amounted to \$0.42841284 per share. Therefore, Shareholder XYZ's investment expenses:

Total Expenses per Share	\$ 0.42841284
Total Shares	<u>200</u>
Total Expense (1040 Sch A)	<u>\$ 85.68</u>

See also the example included in the 2015 Expense File.

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

Gold ounces Purchased on 1/23/2015 (Step 1)	19.21406 oz
Less: Gold ounces sold during 2015 (Step 2)	<u>0.07438 oz</u>
Adjusted Shareholder's Gold ounces at 12/31/2015	<u>19.13968 oz</u>
Original Purchase Cost on 1/23/2015	\$ 24,868.00
Less: Cost of Gold Sold during 2015 (Step 3)	<u>96.27</u>
Adjusted Shareholder's basis at 12/31/2015	<u>\$ 24,771.73</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 1/23/2015 purchase at the end of 12/31/2015.

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 2015, 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 12/31/2014 should be used as the beginning cost for 2015 instead of the original purchase cost. Shareholders with an additional purchase in 2015 will have two cost lots to account for in 2015. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.