SPDR® GOLD TRUST

2009 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, 2009 through December 31, 2009, 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 2009 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) the Trust is not required to report the gross proceeds of Trust sales to its Shareholders. However, for those Shareholders who wish to have this information, it is contained in the attached 2009 Gross Proceeds File.

SPDR® GOLD TRUST 2009 EXPENSE FILE

Date	Expenses Per Share
January	0.02905610
February	0.02660241
March	0.02629581
April	0.02953267
Мау	0.02908391
June	0.02906966
July	0.02914563
August	0.03058746
September	0.03382670
October	0.03231455
November	0.03464776
December	0.03489174
Total for year	0.36505441

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 2009 SPDR Gold Trust Investment Expenses

Assume that a Shareholder purchased 200 shares on June 15, 2009 and sold them on November 15, 2009. For the month of June, Shareholder's expenses are $0.02906966 \times (15/30) = 0.01453483$ 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 0.01732388 per share $(0.3464776 \times (15/30))$. The total expenses for Shareholder are therefore 0.15773306 per share, or 0.31.55.

Total Expenses per Share	\$ 0.15773306
Total Shares	200
Total Expense	\$ 31.55
(1040 Sch A)	

SI DV@ G	OLD IKUSI 2	1009 GR022 I	KUCEEDS
	Gold Ounces Per	Per Share Gold Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
01/01/2009	0.09841151		
01/02/2009	0.09841151		
01/03/2009	0.09841151		
01/04/2009	0.09841151		
01/05/2009	0.09841151		
01/06/2009	0.09841131		
01/07/2009	0.09841111		
01/08/2009	0.09837716	0.00002205	0.00005(10
01/09/2009	0.09837716	0.00003395	0.02905610
01/10/2009	0.09837716		
01/11/2009	0.09837716		
01/12/2009	0.09837716		
01/13/2009			
01/13/2009	0.09837716 0.09837710		
01/15/2009	0.09837710		
01/16/2009	0.09837700		
01/17/2009	0.09837700		
01/18/2009	0.09837700		
01/19/2009	0.09837700		
01/20/2009	0.09837680		
01/21/2009	0.09837672		
01/22/2009	0.09837635		
01/23/2009	0.09837597		
01/24/2009	0.09837597		
01/25/2009	0.09837597		
01/26/2009	0.09837597		
01/27/2009	0.09837597		
01/28/2009	0.09837597		
01/29/2009	0.09837560		
01/30/2009	0.09837560		
01/31/2009	0.09837560		
02/01/2009	0.09837560		
02/02/2009	0.09837523		
02/03/2009	0.09837523		
02/04/2009	0.09837499		
02/05/2009	0.09834576	0.00002892	0.02660241
02/06/2009	0.09834576		
02/07/2009	0.09834576		
02/08/2009	0.09834576		
02/09/2009	0.09834559		
02/10/2009	0.09834544		
02/11/2009	0.09834496		
02/12/2009	0.09834453		
02/13/2009	0.09834434		
02/14/2009	0.09834434		
02/15/2009	0.09834434		
02/16/2009	0.09834434		
02/17/2009	0.09834397		
02/18/2009	0.09834372		
02/19/2009	0.09834364		
02/20/2009	0.09834364		

SPDK® GO	LD IKUSI 2	009 GK055 I	RUCEEDS
		Per Share Gold	
	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
02/21/2009	0.09834364		
02/22/2009	0.09834364		
02/23/2009	0.09834364		
02/24/2009	0.09834364		
02/25/2009	0.09834364		
02/26/2009	0.09834363		
02/27/2009	0.09834363		
02/28/2009	0.09834363		
03/01/2009	0.09834363		
03/02/2009	0.09834363		
03/03/2009	0.09834363		
03/04/2009	0.09834363		
03/05/2009	0.09834363		
03/06/2009	0.09831554	0.00002809	0.02629581
03/07/2009	0.09831554		
03/08/2009	0.09831554		
03/09/2009	0.09831554		
03/10/2009	0.09831554		
03/11/2009	0.09831543		
03/12/2009	0.09831539		
03/13/2009	0.09831519		
03/14/2009	0.09831519		
03/15/2009	0.09831519		
03/16/2009	0.09831499		
03/17/2009	0.09831499		
03/18/2009	0.09831472		
03/19/2009	0.09831439		
03/20/2009	0.09831419		
03/21/2009	0.09831419		
03/22/2009	0.09831419		
03/23/2009	0.09831419		
03/24/2009	0.09831396		
03/25/2009	0.09831396		
03/26/2009	0.09831396		
03/27/2009	0.09831390		
03/28/2009	0.09831390		
03/29/2009	0.09831390		
03/30/2009	0.09831390		
03/31/2009	0.09831390		
04/01/2009	0.09831390		
04/02/2009	0.09831390		
04/03/2009	0.09828126	0.00003263	0.02953267
04/04/2009	0.09828126		
04/05/2009	0.09828126		
04/06/2009	0.09828126		
04/07/2009	0.09828126		
04/08/2009	0.09828126		
04/09/2009	0.09828125		
04/10/2009	0.09828125		
04/11/2009	0.09828125		
04/12/2009	0.09828125		

SI DR® G(JLD IKUSI 2	009 GR055 I	KOCLEDS
	<i></i>	Per Share Gold	
	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
04/13/2009	0.09828125		
04/14/2009	0.09828125		
04/15/2009	0.09828125		
04/16/2009	0.09828138		
04/17/2009	0.09828161		
04/18/2009	0.09828161		
04/19/2009	0.09828161		
04/20/2009	0.09828161		
04/21/2009	0.09828161		
04/22/2009	0.09828161		
04/23/2009	0.09828164		
04/24/2009	0.09828164		
04/25/2009	0.09828164		
04/26/2009	0.09828164		
04/27/2009	0.09828164		
04/28/2009	0.09828164		
04/29/2009	0.09828164		
04/30/2009	0.09828164		
05/01/2009	0.09828164		
05/02/2009	0.09828164		
05/03/2009	0.09828164		
05/04/2009	0.09828164		
05/05/2009	0.09828164		
05/06/2009	0.09824968	0.00003196	0.02908391
05/07/2009	0.09824968		
05/08/2009	0.09824968		
05/09/2009	0.09824968		
05/10/2009	0.09824968		
05/11/2009	0.09824968		
05/12/2009	0.09824968		
05/13/2009	0.09824967		
05/14/2009	0.09824967		
05/15/2009	0.09824967		
05/16/2009	0.09824967		
05/17/2009	0.09824967		
05/18/2009	0.09824967		
05/19/2009	0.09824967		
05/20/2009	0.09824967		
05/21/2009	0.09824967		
05/22/2009	0.09824940		
05/23/2009	0.09824940		
05/24/2009	0.09824940		
05/25/2009	0.09824940		
05/26/2009	0.09824940		
05/27/2009	0.09824940		
05/28/2009	0.09824940		
05/29/2009	0.09824940		
05/30/2009	0.09824940		
05/31/2009	0.09824940		
06/01/2009			
06/02/2009	0.09824896 0.09824896		
00/02/2009	0.07024090		

		Per Share Gold	D I. D.
D (Gold Ounces Per	Ounces Sold To	Proceeds Per
Date 06/03/2009	Share	Cover Expenses	Share
	0.09824901		
06/04/2009	0.09824901		
06/05/2009	0.09821879	0.00003022	0.02906966
06/06/2009	0.09821879		
06/07/2009	0.09821879		
06/08/2009	0.09821879		
06/09/2009	0.09821879		
06/10/2009	0.09821879		
06/11/2009	0.09821879		
06/12/2009	0.09821879		
06/13/2009	0.09821879		
06/14/2009	0.09821879		
06/15/2009	0.09821879		
06/16/2009	0.09821879		
06/17/2009	0.09821879		
06/18/2009	0.09821879		
06/19/2009	0.09821879		
06/20/2009	0.09821879		
06/21/2009	0.09821879		
06/22/2009	0.09821881		
06/23/2009	0.09821881		
06/24/2009	0.09821881		
06/25/2009	0.09821895		
06/26/2009	0.09821895		
06/27/2009	0.09821895		
06/28/2009	0.09821895		
06/29/2009	0.09821895		
06/30/2009	0.09821911		
07/01/2009	0.09821911		
07/02/2009	0.09821911		
07/03/2009	0.09818786	0.00003126	0.02914563
07/04/2009	0.09818786	010000220	0102/1100
07/05/2009	0.09818786		
07/06/2009	0.09818786		
07/07/2009	0.09818786		
07/08/2009	0.09818797		
07/09/2009	0.09818797		
07/10/2009	0.09818797		
07/11/2009	0.09818797		
07/12/2009	0.09818797		
07/13/2009	0.09818797		
07/14/2009	0.09818822		
07/15/2009	0.09818822		
07/16/2009	0.09818822		
07/17/2009	0.09818822		
07/18/2009	0.09818822		
07/19/2009	0.09818822		
07/20/2009	0.09818822		
07/20/2009			
	0.09818827		
07/22/2009	0.09818842		
07/23/2009	0.09818842		

SI DK® GO	LD IKUSI 2	009 GR055 I	KOCLEDS
		Per Share Gold	
	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
07/24/2009	0.09818842		
07/25/2009	0.09818842		
07/26/2009	0.09818842		
07/27/2009	0.09818842		
07/28/2009	0.09818852		
07/29/2009	0.09818886		
07/30/2009	0.09818886		
07/31/2009	0.09818886		
08/01/2009	0.09818886		
08/02/2009	0.09818886		
08/03/2009	0.09818886		
08/04/2009	0.09818886		
08/05/2009	0.09818886		
08/06/2009	0.09818886		
08/07/2009	0.09818902		
08/08/2009	0.09818902		
08/09/2009	0.09818902		
08/10/2009	0.09815666	0.00003237	0.03058746
08/11/2009	0.09815671		
08/12/2009	0.09815671		
08/13/2009	0.09815671		
08/14/2009	0.09815671		
08/15/2009	0.09815671		
08/16/2009	0.09815671		
08/17/2009	0.09815671		
08/18/2009	0.09815671		
08/19/2009	0.09815671		
08/20/2009	0.09815671		
08/21/2009	0.09815668		
08/22/2009	0.09815668		
08/23/2009	0.09815668		
08/24/2009	0.09815668		
08/25/2009	0.09815682		
08/26/2009	0.09815682		
08/27/2009	0.09815682		
08/28/2009	0.09815682		
08/29/2009	0.09815682		
08/30/2009	0.09815682		
08/31/2009	0.09815682		
09/01/2009	0.09815682		
09/02/2009	0.09815676		
09/03/2009	0.09815621		
09/04/2009	0.09812201	0.00003420	0.03382670
09/05/2009	0.09812201		
09/06/2009	0.09812201		
09/07/2009	0.09812201		
09/08/2009	0.09812201		
09/09/2009	0.09812201		
09/10/2009	0.09812201		
09/11/2009	0.09812201		
09/12/2009	0.09812201		

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					Per Share Gold		
		Gol	d Ounces	Per	Ounces Sold To]	Proceeds Per
	Date		Share		Cover Expenses		Share
	09/13/200		0.09812201				
	09/14/200		0.09812199				
	09/15/200	09	0.09812199				
	09/16/200	09	0.09812186				
	09/17/200	09	0.09812186				
	09/18/200	09	0.09812186				
	09/19/200	09	0.09812186				
	09/20/200	09	0.09812186				
	09/21/200	09	0.09812152				
	09/22/200	09	0.09812152				
	09/23/200	09	0.09812152				
	09/24/200	09	0.09812171				
	09/25/200	09	0.09812171				
	09/26/200	09	0.09812171				
	09/27/200	09	0.09812171				
	09/28/200	09	0.09812171				
	09/29/200	09	0.09812171				
	09/30/200	09	0.09812167				
	10/01/200	09	0.09812167				
	10/02/200	09	0.09812163				
	10/03/200	09	0.09812163				
	10/04/200		0.09812163				
	10/05/200		0.09812158				
	10/06/200		0.09812149				
	10/07/200		0.09809010		0.00003106		0.03231455
	10/08/200		0.09809010		0.00002100		0.00201400
	10/09/200	09	0.09809010				
	10/10/200		0.09809010				
	10/11/200		0.09809010				
	10/12/200		0.09809010				
	10/13/200		0.09809010				
	10/14/200		0.09809010				
	10/15/200		0.09809010				
	10/16/200		0.09809010				
	10/17/200						
	10/18/200		0.09809010				
	10/19/200						
	10/20/200		0.09809010				
	10/21/200		0.09809010				
	10/22/200		0.09809013				
	10/22/200		0.09809013				
			0.09809013				
	10/24/200		0.09809013				
	10/25/200		0.09809013				
	10/26/200		0.09809016				
	10/27/200		0.09809019				
	10/28/200		0.09809023				
	10/29/200		0.09809023				
	10/30/200		0.09809025				
	10/31/200		0.09809025				
	11/01/200		0.09809025				
	11/02/200	09	0.09809025				

		JUD GROSS	
		Per Share Gold	
_	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
11/03/2009	0.09809009		
11/04/2009	0.09809009		
11/05/2009	0.09805826	0.00003182	0.03464776
11/06/2009	0.09805826		
11/07/2009	0.09805826		
11/08/2009	0.09805826		
11/09/2009	0.09805821		
11/10/2009	0.09805821		
11/11/2009	0.09805821		
11/12/2009	0.09805821		
11/13/2009	0.09805821		
11/14/2009	0.09805821		
11/15/2009	0.09805821		
11/16/2009	0.09805821		
11/17/2009	0.09805821		
11/18/2009	0.09805815		
11/19/2009	0.09805815		
11/20/2009	0.09805815		
11/21/2009	0.09805815		
11/22/2009	0.09805815		
11/23/2009	0.09805807		
11/24/2009	0.09805804		
11/25/2009	0.09805792		
11/26/2009	0.09805792		
11/27/2009	0.09805792		
11/28/2009	0.09805792		
11/29/2009	0.09805792		
11/30/2009	0.09805786		
12/01/2009			
12/02/2009	0.09805784		
12/03/2009	0.09805782	0.00002007	0.02400174
12/03/2009	0.09802894	0.00002887	0.03489174
12/04/2009	0.09802895		
12/06/2009	0.09802895		
	0.09802895		
12/07/2009	0.09802895		
12/08/2009	0.09802908		
12/09/2009	0.09802908		
12/10/2009	0.09802908		
12/11/2009	0.09802908		
12/12/2009	0.09802908		
12/13/2009	0.09802908		
12/14/2009	0.09802907		
12/15/2009	0.09802907		
12/16/2009	0.09802900		
12/17/2009	0.09802900		
12/18/2009	0.09802889		
12/19/2009	0.09802889		
12/20/2009	0.09802889		
12/21/2009	0.09802875		
12/22/2009	0.09802875		

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
12/24/2009	2	Cover Expenses	Share
	0.09802875		
12/25/2009	0.09802875		
12/26/2009	0.09802875		
12/27/2009	0.09802875		
12/28/2009	0.09802875		
12/29/2009	0.09802872		
12/30/2009	0.09802872		
12/31/2009	0.09802872		
	Totals	0.00037535	0.36505441

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 1/30/2009 at a price of \$91.31 per share for a total purchase price of \$18,262. Shareholder XYZ had no other purchases or sales of GLD shares during 2009 and held the shares for the remainder of 2009.

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

Identify Shareholder XYZ's purchase date of 1/30/2009. In the column labeled "Gold Ounces per Share", identify the pro rata amount of gold (i.e. 0.09837560 ounces per share) each GLD share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/30/2009 purchase is 19.67512 ounces (0.09837560 ozs per share multiplied by 200 shares purchased on 1/30/2009.) 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 2009

The gold ounces sold per share during 2009 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/30/2009 through the day before sale date.

During 2009 the amount of gold sold after the 1/30/2009 purchase date is 0.0003414 oz per share (total ounces sold during the year, 0.00037535, less ounces sold prior to purchase, 0.00003395) for a total of 0.06828 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)	0.06828 oz X	\$ 18,262
Gold ozs acquired (Step1)	19.67512 oz	¢ 10,202
Cost of Gold sold	\$ 63.37	

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 1/30/2009 purchase date. During 2009, monthly sales for the period 1/31/2009 through 12/31/2009 generated proceeds per share of \$0.33599831 (total proceeds of sales of gold for the year, 0.36505441, less proceeds of sale made prior to purchase, 0.02905610). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.33599831 per share X 200 shares	\$ 67.20
Less: Total cost of gold sold (Step 3)	63.37
Total Reportable Gain	\$ 3.83
(1040 Sch D, Part I)	

Step 5: Calculate Shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 1/30/2009 purchase date. During 2009, the expenses were paid monthly and for the period of 1/31/2009 through 12/31/2009 amounted to \$0.33599831 per share. Therefore, Shareholder XYZ's investment expenses:

Total Expenses per Share	\$ 0.33599831
Total Shares	200
Total Expense	\$ 67.20
(1040 Sch A)	
See also the example included in the 2009 Expense File.	

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

Gold ounces Purchased on 1/30/2009 (Step 1) Less: Gold ounces sold during 2009 (Step 2)	19.67512 oz 0.06828 oz
Adjusted Shareholder's Gold ounces at 12/31/2009	19.60684 oz
Original Purchase Cost on 1/30/2009	\$ 18,262.00
Less: Cost of Gold Sold during 2009 (Step 3)	63.37
Adjusted Shareholder's basis at 12/31/2009	\$ 18,198.63

Shareholder's adjusted gold ounces and adjusted cost calculated in Step 6 are his/her adjusted ounces of gold and adjusted basis for the 1/30/2009 purchase at the end of 12/31/2009.

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 2009, 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 12/31/2008 should be used as the beginning cost for 2009 instead of the original purchase cost. Shareholders with an additional purchase in 2009 will have two cost lots to account for in 2009. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.