SPDR® GOLD TRUST

2010 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, 2010 through December 31, 2010, 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 2010 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 2010 Gross Proceeds File together with an example illustrating how a Shareholder should calculate gain or loss.

SPDR® GOLD TRUST 2010 EXPENSE FILE

Date	Expenses Per Share
January	0.03613692
February	0.03587579
March	0.03083462
April	0.03468508
May	0.03299600
June	0.04000110
July	0.03950675
August	0.04073511
September	0.04364585
October	0.04261578
November	0.04465882
December	0.04405007
Total for year	0.46574189

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 2010 SPDR Gold Trust Investment Expenses

Total Expenses per Share	\$ 0.20883345
Total Shares	200
Total Expense	\$ 41.77
(1040 Sch A)	

	Gold Ounces Per	Per Share Gold Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
01/01/2010	0.09802872		
01/02/2010	0.09802872		
01/03/2010	0.09802872		
01/04/2010	0.09802889		
01/05/2010	0.09802889		
01/06/2010	0.09802907		
01/07/2010	0.09799710	0.00003197	0.03613692
01/08/2010	0.09799714	0.0000237	0.000.000
01/09/2010	0.09799714		
01/10/2010	0.09799714		
01/11/2010	0.09799714		
01/12/2010	0.09799719		
01/13/2010	0.09799719		
01/14/2010	0.09799723		
01/15/2010	0.09799724		
01/16/2010	0.09799724		
01/17/2010	0.09799724		
01/18/2010	0.09799724		
01/19/2010	0.09799726		
01/20/2010	0.09799726		
01/21/2010	0.09799726		
01/22/2010	0.09799726		
01/23/2010	0.09799726		
01/24/2010	0.09799726		
01/25/2010	0.09799726		
01/26/2010	0.09799726		
01/27/2010	0.09799726		
01/28/2010	0.09799726		
01/29/2010	0.09799726		
01/30/2010	0.09799726		
01/31/2010	0.09799726		
02/01/2010	0.09799726		
02/02/2010	0.09799726		
02/03/2010	0.09796514	0.00003217	0.03587579
02/04/2010	0.09796518		
02/05/2010	0.09796517		
02/06/2010	0.09796517		
02/07/2010	0.09796517		
02/08/2010	0.09796517		
02/09/2010	0.09796517		
02/10/2010	0.09796517		
02/11/2010	0.09796517		
02/12/2010	0.09796517		
02/13/2010	0.09796517		
02/14/2010	0.09796517		
02/15/2010	0.09796517		
02/16/2010	0.09796511		
02/17/2010	0.09796511		
02/18/2010	0.09796511		
02/19/2010	0.09796515		
02/20/2010	0.09796515		

		Per Share Gold	
	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
02/21/2010	0.09796515		
02/22/2010	0.09796514		
02/23/2010	0.09796517		
02/24/2010	0.09796517		
02/25/2010	0.09796517		
02/26/2010	0.09796517		
02/27/2010	0.09796517		
02/28/2010	0.09796517		
03/01/2010	0.09796517		
03/02/2010	0.09796502		
03/03/2010	0.09793775	0.00002713	0.03083462
03/04/2010	0.09793775		
03/05/2010	0.09793774		
03/06/2010	0.09793774		
03/07/2010	0.09793774		
03/08/2010	0.09793774		
03/09/2010	0.09793774		
03/10/2010	0.09793775		
03/11/2010	0.09793775		
03/12/2010	0.09793775		
03/13/2010	0.09793775		
03/14/2010	0.09793775		
03/15/2010	0.09793775		
03/16/2010	0.09793775		
03/17/2010	0.09793775		
03/18/2010	0.09793775		
03/19/2010	0.09793775		
03/20/2010	0.09793775		
03/21/2010	0.09793775		
03/22/2010	0.09793775		
03/23/2010	0.09793762		
03/24/2010	0.09793762		
03/25/2010	0.09793749		
03/26/2010	0.09793749		
03/27/2010	0.09793749		
03/28/2010	0.09793749		
03/29/2010	0.09793732		
03/30/2010	0.09793732		
03/31/2010	0.09793732		
04/01/2010	0.09793732		
04/02/2010	0.09793732		
04/03/2010	0.09793732		
04/04/2010	0.09793732		
04/05/2010	0.09793732		
04/06/2010	0.09793732		
04/07/2010	0.09793728		
04/08/2010	0.09790666	0.00003021	0.03468508
04/09/2010	0.09790665		
04/10/2010	0.09790665		
04/11/2010	0.09790665		
04/12/2010	0.09790665		

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	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
04/13/2010	0.09790665	,	
04/14/2010	0.09790665		
04/15/2010	0.09790665		
04/16/2010	0.09790665		
04/17/2010	0.09790665		
04/18/2010	0.09790665		
04/19/2010	0.09790665		
04/20/2010	0.09790665		
04/21/2010	0.09790665		
04/22/2010	0.09790668		
04/23/2010	0.09790668		
04/24/2010	0.09790668		
04/25/2010	0.09790668		
04/26/2010	0.09790650		
04/27/2010	0.09790648		
04/28/2010	0.09790628		
04/29/2010	0.09790609		
04/30/2010	0.09790609		
05/01/2010	0.09790609		
05/02/2010	0.09790609		
05/03/2010	0.09790609		
05/04/2010	0.09790609		
05/05/2010	0.09790583		
05/06/2010	0.09790510		
05/07/2010	0.09787755	0.00002745	0.03299600
05/08/2010	0.09787755		
05/09/2010	0.09787755		
05/10/2010	0.09787749		
05/11/2010	0.09787749		
05/12/2010	0.09787720		
05/13/2010	0.09787720		
05/14/2010	0.09787711		
05/15/2010	0.09787711		
05/16/2010	0.09787711		
05/17/2010	0.09787705		
05/18/2010	0.09787705		
05/19/2010	0.09787698		
05/20/2010	0.09787698		
05/21/2010	0.09787698		
05/22/2010	0.09787698		
05/23/2010	0.09787698		
05/24/2010	0.09787652		
05/25/2010	0.09787570		
05/26/2010	0.09787569		
05/27/2010	0.09787568		
05/28/2010	0.09787568		
05/29/2010	0.09787568		
05/30/2010	0.09787568 0.09787568		
05/31/2010			
06/01/2010 06/02/2010	0.09787567 0.09787566		
00/02/2010	0.07101300		

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	Gold Ounces Per	Per Share Gold Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
06/03/2010	0.09787496		
06/04/2010	0.09784183	0.00003324	0.04000110
06/05/2010	0.09784183		
06/06/2010	0.09784183		
06/07/2010	0.09784183		
06/08/2010	0.09784170		
06/09/2010	0.09784170		
06/10/2010	0.09784160		
06/11/2010	0.09784160		
06/12/2010	0.09784160		
06/13/2010	0.09784160		
06/14/2010	0.09784160		
06/15/2010	0.09784160		
06/16/2010	0.09784160		
06/17/2010	0.09784157		
06/18/2010	0.09784157		
06/19/2010	0.09784157		
06/20/2010	0.09784157		
06/21/2010	0.09784157		
06/22/2010	0.09784146		
06/23/2010	0.09784146		
06/24/2010	0.09784138		
06/25/2010	0.09784138		
06/26/2010	0.09784138		
06/27/2010	0.09784138		
06/28/2010	0.09784138		
06/29/2010	0.09784126		
06/30/2010	0.09784126		
07/01/2010	0.09784129		
07/02/2010	0.09784130		
07/03/2010	0.09784130		
07/04/2010	0.09784130		
07/05/2010	0.09784130		
07/06/2010	0.09784139		
07/07/2010	0.09784139		
07/08/2010	0.09780828	0.00003310	0.03950675
07/09/2010	0.09780830		
07/10/2010	0.09780830		
07/11/2010	0.09780830		
07/12/2010	0.09780830		
07/13/2010	0.09780830		
07/14/2010	0.09780830		
07/15/2010	0.09780831		
07/16/2010	0.09780831		
07/17/2010	0.09780831		
07/18/2010	0.09780831		
07/19/2010	0.09780831		
07/20/2010	0.09780843		
07/21/2010	0.09780843		
07/22/2010	0.09780857		
07/23/2010	0.09780857		

	Gold Ounces Per	Per Share Gold Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
07/24/2010	0.09780857	Î	
07/25/2010	0.09780857		
07/26/2010	0.09780858		
07/27/2010	0.09780860		
07/28/2010	0.09780914		
07/29/2010	0.09780914		
07/30/2010	0.09780914		
07/31/2010	0.09780914		
08/01/2010	0.09780914		
08/02/2010	0.09780914		
08/03/2010	0.09780914		
08/04/2010	0.09777518	0.00003396	0.04073511
08/05/2010	0.09777517		
08/06/2010	0.09777517		
08/07/2010	0.09777517		
08/08/2010	0.09777517		
08/09/2010	0.09777517		
08/10/2010	0.09777517		
08/11/2010	0.09777513		
08/12/2010	0.09777512		
08/13/2010	0.09777512		
08/14/2010	0.09777512		
08/15/2010	0.09777512		
08/16/2010	0.09777510		
08/17/2010	0.09777498		
08/18/2010	0.09777496		
08/19/2010	0.09777489		
08/20/2010	0.09777489		
08/21/2010	0.09777489		
08/22/2010	0.09777489		
08/23/2010	0.09777488		
08/24/2010	0.09777491		
08/25/2010	0.09777491		
08/26/2010	0.09777491		
08/27/2010	0.09777490		
08/28/2010	0.09777490		
08/29/2010	0.09777490		
08/30/2010	0.09777490		
08/31/2010	0.09777478		
09/01/2010	0.09777474		
09/02/2010	0.09777501		
09/03/2010	0.09773983	0.00003518	0.04364585
09/04/2010	0.09773983		
09/05/2010	0.09773983		
09/06/2010	0.09773983		
09/07/2010	0.09773983		
09/08/2010	0.09773983		
09/09/2010	0.09773984		
09/10/2010	0.09773984		
09/11/2010	0.09773984		
09/12/2010	0.09773984		

======		Per Share Gold	
	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
09/13/2010	0.09773985	,	
09/14/2010	0.09773977		
09/15/2010	0.09773983		
09/16/2010	0.09773983		
09/17/2010	0.09773973		
09/18/2010	0.09773973		
09/19/2010	0.09773973		
09/20/2010	0.09773967		
09/21/2010	0.09773967		
09/22/2010	0.09773967		
09/23/2010	0.09773973		
09/24/2010	0.09773975		
09/25/2010	0.09773975		
09/26/2010	0.09773975		
09/27/2010	0.09773975		
09/28/2010	0.09773962		
09/29/2010	0.09773962		
09/30/2010	0.09773964		
10/01/2010	0.09773971		
10/02/2010	0.09773971		
10/03/2010	0.09773971		
10/04/2010	0.09770726	0.00003244	0.04261578
10/05/2010	0.09770726		
10/06/2010	0.09770726		
10/07/2010	0.09770735		
10/08/2010	0.09770735		
10/09/2010	0.09770735		
10/10/2010	0.09770735		
10/11/2010	0.09770736		
10/12/2010	0.09770736		
10/13/2010	0.09770738		
10/14/2010	0.09770716		
10/15/2010	0.09770719		
10/16/2010	0.09770719		
10/17/2010	0.09770719		
10/18/2010	0.09770720		
10/19/2010	0.09770721		
10/20/2010	0.09770723		
10/21/2010	0.09770725		
10/22/2010	0.09770725		
10/23/2010	0.09770725		
10/24/2010	0.09770725		
10/25/2010	0.09770725		
10/26/2010	0.09770725		
10/27/2010	0.09770725		
10/28/2010	0.09770737		
10/29/2010	0.09770737		
10/30/2010	0.09770737		
10/31/2010	0.09770737		
11/01/2010 11/02/2010	0.09770737		
11/02/2010	0.09770740		

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		Per Share Gold	
	Gold Ounces Per	Ounces Sold To	Proceeds Per
Date	Share	Cover Expenses	Share
11/03/2010	0.09770740		
11/04/2010	0.09770740		
11/05/2010	0.09767539	0.00003200	0.04465882
11/06/2010	0.09767539		
11/07/2010	0.09767539		
11/08/2010	0.09767538		
11/09/2010	0.09767539		
11/10/2010	0.09767540		
11/11/2010	0.09767541		
11/12/2010	0.09767541		
11/13/2010	0.09767541		
11/14/2010	0.09767541		
11/15/2010	0.09767541		
11/16/2010	0.09767541		
11/17/2010	0.09767541		
11/18/2010	0.09767548		
11/19/2010	0.09767543		
11/20/2010	0.09767543		
11/21/2010	0.09767543		
11/22/2010	0.09767551		
11/23/2010	0.09767551		
11/24/2010	0.09767551		
11/25/2010	0.09767551		
11/26/2010	0.09767551		
11/27/2010	0.09767551		
11/28/2010	0.09767551		
11/29/2010	0.09767547		
11/30/2010	0.09767547		
12/01/2010	0.09767528		
12/02/2010	0.09767516		
12/03/2010	0.09764377	0.00003139	0.04405007
12/04/2010	0.09764377		
12/05/2010	0.09764377		
12/06/2010	0.09764377		
12/07/2010	0.09764378		
12/08/2010	0.09764379		
12/09/2010	0.09764380		
12/10/2010	0.09764384		
12/11/2010	0.09764384		
12/12/2010	0.09764384		
12/13/2010	0.09764384		
12/14/2010	0.09764388		
12/15/2010	0.09764388		
12/16/2010	0.09764392		
12/17/2010	0.09764369		
12/18/2010	0.09764369		
12/19/2010	0.09764369		
12/20/2010	0.09764369		
12/21/2010	0.09764371		
12/22/2010	0.09764389		
12/23/2010	0.09764396		

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
12/24/2010	0.09764396		
12/25/2010	0.09764396		
12/26/2010	0.09764396		
12/27/2010	0.09764396		
12/28/2010	0.09764398		
12/29/2010	0.09764398		
12/30/2010	0.09764406		
12/31/2010	0.09764406		
	Totals	0.00038025	0.46574189

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 1/29/2010 at a price of \$105.96 per share for a total purchase price of \$21,192. Shareholder XYZ had no other purchases or sales of GLD shares during 2010 and held the shares for the remainder of 2010.

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

Identify Shareholder XYZ's purchase date of 1/29/2010. In the column labeled "Gold Ounces per Share" in the Gross Proceeds File, identify the pro rata amount of gold (i.e. 0.09799726 ounces per share) each GLD share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/29/2010 purchase is 19.59945 ounces (0.09799726 ozs per share multiplied by 200 shares purchased on 1/29/2010.) 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 2010 to pay expenses

The gold ounces sold per share during 2010 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/29/2010 through the day before sale date.

During 2010 the amount of gold sold after the 1/29/2010 purchase date is 0.00034828 oz per share (total ounces sold during the year, 0.00038025, less ounces sold prior to purchase, 0.00003197) for a total of 0.06965 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) 0.06965 oz

----- X \$ 21,192

Gold ozs acquired (Step1) 19.59945 oz

Cost of Gold sold \$ 75.31

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 1/29/2010 purchase date. During 2010, monthly sales for the period 1/30/2010 through 12/31/2010 generated proceeds per share of \$0.42960497 (total proceeds of sales of gold for the year, 0.46574189, less proceeds of sale made prior to purchase, 0.03613692). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.42960497 per share X 200 shares	\$ 85.92
Less: Total cost of gold sold (Step 3)	75.31
Total Reportable Gain	\$ 10.61
(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 1/29/2010 purchase date. During 2010, the expenses were paid monthly and for the period of 1/30/2010 through 12/31/2010 amounted to \$0.42960497 per share. Therefore, Shareholder XYZ's investment expenses:

Total Expenses per Share	\$ 0.42960497
Total Shares	200
Total Expense	\$ 85.92
(1040 Sch A)	

See also the example included in the 2010 Expense File.

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

59945 oz 16965 oz
2980 oz
1,192.00
75.31
1,116.69

Shareholder's adjusted gold ounces and adjusted cost calculated in Step 6 are his/her adjusted ounces of gold and adjusted basis for the 1/29/2010 purchase at the end of 12/31/2010.

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 2010, 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 12/31/2009 should be used as the beginning cost for 2010 instead of the original purchase cost. Shareholders with an additional purchase in 2010 will have two cost lots to account for in 2010. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.