

REAL ESTATE INVESTMENT MANAGEMENT

Date

25 February 2011

Fund

ING Office Fund

IOF Taxation Components

Distribution for the quarter ended 31 December 2010

Detailed below are the tax components for Australian managed investment trust withholding tax purposes for the distribution for ING Office Fund for the quarter ended 31 December 2010.

The distribution for ING Office Fund is 0.975 cents per unit for the quarter ended 31 December 2010 and will be dispatched to unitholders on Monday 28 February 2011.

	December Period Cents per unit
Fund payment amount	0.2301
Interest	0.1184
Tax deferred amount	0.6046
Attributable income - CFC	0.0044
Foreign income	0.0175
Total distribution	0.9750

In accordance with section 12-395 of Schedule 1 of the Taxation Administration Act 1953 (Cth), this distribution includes a 'fund payment' amount of 0.2301 cents per unit in respect of the income year ending 30 June 2011.

An annual tax statement will be forwarded to unitholders in August 2011.

For further information, please contact

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About ING Office Fund

ING Office Fund (ASX code: IOF) is an externally managed ASX listed real estate investment trust and is included in the S&P/ASX100 index. The Fund is a leading owner and manager of investment grade office buildings and receives rental income from a tenant register comprised predominately of Government and blue chip tenants. IOF has total assets under management of \$2.7 billion with investments located in core business markets throughout Australia, US and Europe.

About the ING Real Estate Investment Management

ING Office Fund is one of five listed real estate investment trusts that are managed by ING Real Estate Investment Management Australia on behalf of 60,000 investors.

Globally, ING Real Estate Investment Management focuses on the investment management of quality real estate in all major global markets with a total portfolio of more than \$A86 billion. ING Real Estate Investment Management is one of the leading investment management companies and serves a broad client base from five continents, Europe, North America and South America, Asia and Australia.

ING Real Estate Investment Management is part of ING Group, a global financial institution of Dutch origin offering banking, investments, life insurance and retirement services to over 85 million private, corporate and institutional clients in more than 40 countries.