SEPTEMBER 2017

2017 EXECUTIVE COMPENSATION REPORT:

REAL ESTATE INDUSTRY LONG-TERM INCENTIVE PRACTICES

LONG-TERM INCENTIVE PRACTICES FOR EXECUTIVES
AT THE TOP 150 REITS

EXPERTS WITH IMPACT ™

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Methodology

The FTI Consulting, Inc. Real Estate Industry Long-Term Incentive (LTI) report provides an overview of equity-based compensation practices at the top 150 publicly-traded REITs. We believe that the top 150 REITs provide the best insight into current and emerging compensation trends, and accordingly, our report concentrates on these companies. Any reference in this report to “REIT(s)” only denotes the top 150 REITs included in the study.

The following information is based on our extensive review and analysis of compensation-related disclosure obtained through public documents filed with the Securities and Exchange Commission. FTI Consulting has specifically analyzed long-term incentive information based on the most forward-looking pay packages for the Named Executive Officers (NEO) disclosed within the most recently filed proxy statements, plus any subsequent materials filed in a Form 4 or Form 8-K. Our goal is to provide the most timely and accurate information available for a more in-depth understanding of the LTI vehicles used in the real estate industry.

The top 150 REITs were determined based on December 31, 2016, total capitalization. Total capitalization includes the value of common shares and operating partnership (OP) units (i.e., equity market capitalization), plus debt and the book value of any preferred shares, with the following modifications to the constituent list:

- Excludes externally-managed companies that do not directly compensate their NEOs;
- Excludes any IPOs, spinoffs or REIT conversions that were completed after June 30, 2016, and
- Includes select real estate companies that have not elected to qualify for REIT status for tax purposes but whose operations are comparable to other REITs (e.g., Hyatt Hotels Corporation and The Howard Hughes Corporation).

Executive Summary and Key Findings

Long-term incentives remain the largest pay element for NEOs and accounted for approximately 46% of total compensation at the median in 2016 (and for CEO’s, represented 58% of compensation). Furthermore, design concerns related to long-term incentive plans are one of the largest contributors to Say-on-Pay issues from proxy advisory firms, such as Institutional Shareholder Services (ISS). Accordingly, a well-designed LTI compensation program is essential to ensure that key employees are properly retained and motivated, while also being mindful of best governance practices. Key study findings include:

- All but one of the REITs included in our study granted long-term incentives to their NEOs.
- REITs generally implement a balanced LTI program, with the majority of companies utilizing a combination of two equity compensation vehicles. The number of REITs using two vehicles increased to 73% in 2016 (up from 68% in 2015), driven by a reduction in the number of companies using three vehicles (largely due to a decline in the number of REITs granting stock options).
- Time-vested shares remain the most commonly-utilized equity vehicle, with 88% of REITs granting such awards for 2016 performance.
- The utilization of performance shares is growing more prevalent, with 84% of REITs granting such awards. This generally accounts for at least 50% of the value of equity awards for the CEO.
- Three years remains the most prevalent performance period in the REIT industry and generally represents a cumulative (or aggregate) three-year period
- Total shareholder return (TSR) is the most prevalent performance measure and is utilized by 91% of REITs, although the utilization of operation-based measures is beginning to increase.
- A broad-based index (such as the MSCI US REIT Index, SNL US REIT Index or NAREIT Equity Index) is the most prevalent relative performance measure for performance shares.

Long-Term Incentive Vehicles and Utilization

Description of Long-Term Incentive Vehicles

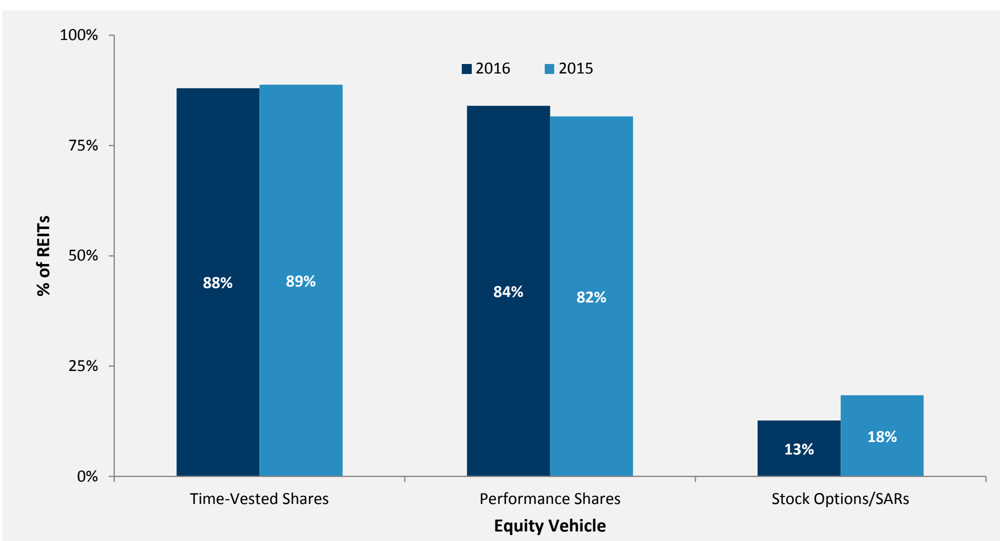
Stock Options/Stock Appreciation Rights (SARs): Represents the right to purchase shares of company stock at a specified price (generally the stock price on the date of grant) over a specific period of time (stock options) or the right to receive the increase in stock price between the grant date and exercise date (SARs). Dividends or dividend equivalents are generally **not** granted in conjunction with stock options/SARs.

Time-Vested Shares: Represents the grant of an actual share of stock or "unit" that is subject to restrictions and risk of forfeiture until vested over a specified period of time. Similar to restricted stock, Long-Term Incentive Plan (LTIP) Units are granted through the company's operating partnership and require certain qualifying "book-up" events before being converted into REIT stock (discussed in more detail on page 4). Time-vested shares are generally entitled to receive dividends or dividend equivalents during the vesting period and are the most commonly utilized equity vehicle in the REIT industry.

Performance Shares: Represents shares or units of stock that may be earned based on the achievement of specified performance hurdles over a pre-determined time period (performance period or measurement period). Any shares that are not earned are forfeited by the recipient. Performance shares are generally **not** entitled to receive dividend or dividend equivalents during the performance period.

Utilization by Long-Term Incentive Vehicle

Time-vested shares continue to be the predominant LTI vehicle in the REIT industry as it provides shoulder-to-shoulder alignment between management and shareholders, with management subject to the same market fluctuations in the company's stock price and generally entitled to dividends (which, for REITs, represent a meaningful portion of total return). Performance shares continue to increase in utilization and are almost as prevalent as time-vested shares (84% vs. 88%) due to the focus on pay-for-performance in the REIT and general industries, coupled with the fact that the utilization of a performance-based equity element is generally the preference of investors and proxy advisory groups (e.g., ISS). Stock options utilization continues to decline (down 5%) due in large part to the fact that ISS does not consider this equity vehicle to be performance-based despite no value being earned unless a company's stock price appreciates.



Long-Term Incentive Vehicle Utilization by REIT Sector

The prevalence of each LTI vehicle varies meaningfully between REIT sectors (as categorized by NAREIT), including the following key trends:

- Specialty REITs and Residential REITs grant stock options meaningfully above the REIT industry norm.
- Time-vested shares are used by all Finance (or Mortgage) REITs and Lodging/Resort REITs.
- Performance shares are used less frequently by Finance, Healthcare and Residential REITs (although Healthcare and Residential REITs had a meaningful increase in utilization, up from 56% and 57% in 2015, respectively).

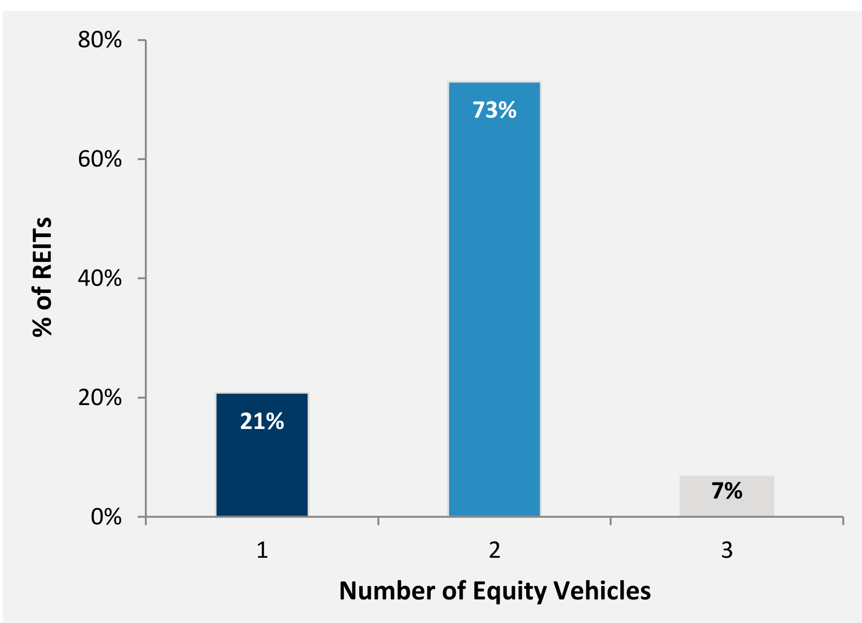
The utilization by each REIT sector is detailed in the table below:

Sector	Time-Vested Shares	Performance Shares	Stock Options/ SARs
Diversified	88%	100%	0%
Finance	100%	70%	0%
Healthcare	86%	71%	14%
Industrial/Office	93%	85%	11%
Lodging/Resorts	100%	88%	6%
Residential	71%	71%	29%
Retail	85%	89%	7%
Specialty*	85%	85%	27%

*"Specialty" sector is comprised of Timber, Infrastructure, Self-Storage and Specialty REITs

Number of Long-Term Incentive Vehicles Granted

The majority of REITs employ a balanced LTI approach that includes two equity vehicles in their LTI program. The percentage of REITs utilizing three equity vehicles declined from 10% in 2015 to 7% in 2016.



Time-Vested Long-Term Incentives

Vesting Period

Three years is the most common time-based vesting period in the REIT industry. The typical time-based vesting period is generally as follows in the REIT industry (based solely on companies that utilize that LTI vehicle):

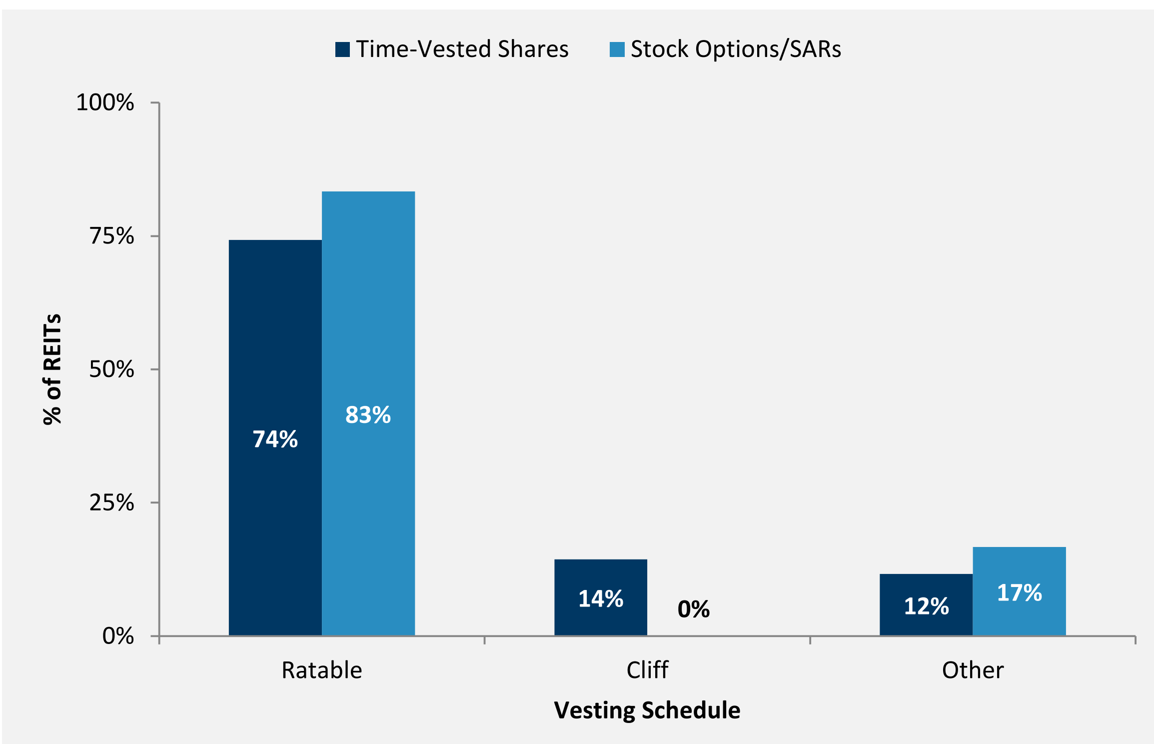
Vehicle Type	1 Year or Less	2 Years	3 Years	4 Years or More
Time-Vested Shares	3%	1%	60%	36%
Stock Options/SARs	11%	6%	39%	44%

Vesting Schedule

Time-vested shares and stock options/SARs generally vest using one of the following schedules:

- Ratable: Shares or units vest in equal tranches over a set number of years;
- Cliff: All shares or units vest 100% at the end of the vesting period, or
- Other: Shares or units may vest using an uneven vesting schedule (i.e., 25% in year 1, 25% in year 2, and 50% in year 3).

Ratable vesting schedules are the most prevalent in the REIT industry.



Performance Shares

Performance Period

Three years is also the most common performance (or measurement) period in the REIT industry.

Performance Period	1 Year or Less	2 Years	3 Years	4 Years or More
% of REITs	7%	2%	94%	4%

*Select REITs utilize different performance periods for different performance shares and are included more than once.

Vesting Tail Following the Performance Period

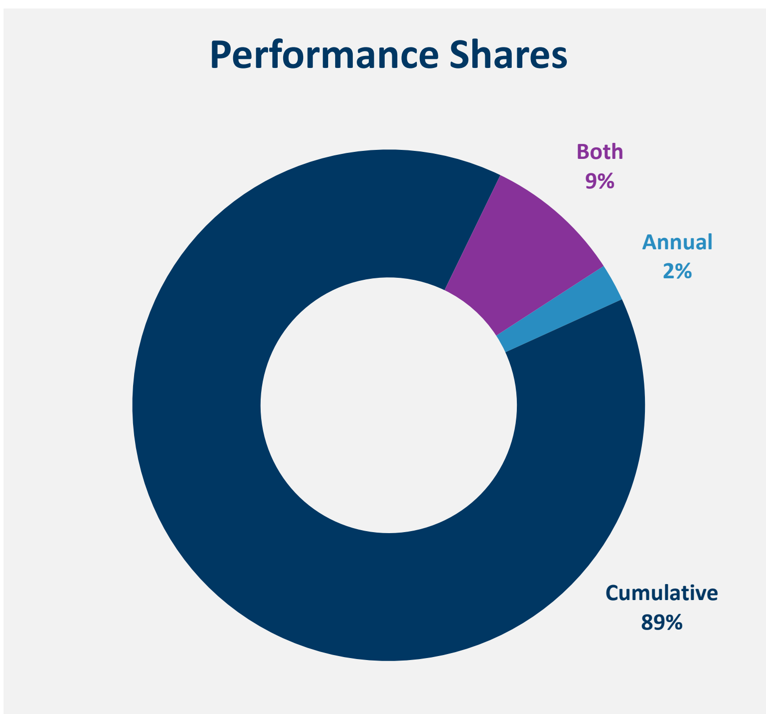
Twenty-four percent (24%) of REITs that grant performance shares incorporate subsequent time-based vesting restrictions following the performance period on any earned shares to further align management's interests with shareholders and to promote retention.

Vesting Tail (Years)	None	1 Year	2 Years	3 Years or More
% of REITs	67%	19%	9%	5%

Annual and Cumulative Performance Periods

The majority of REITs utilize a cumulative performance period, with the following trends:

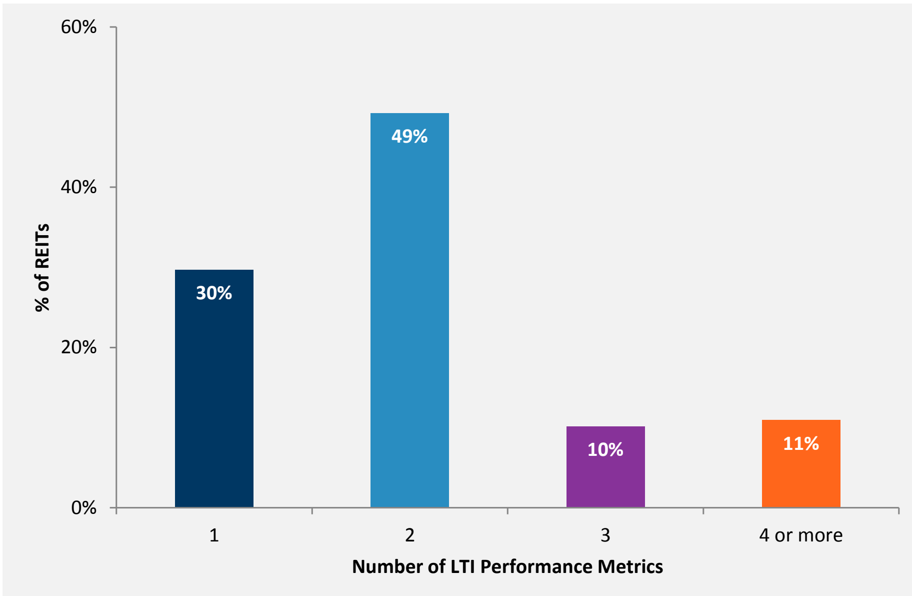
- The utilization of cumulative performance periods has increased over the past few years, with approximately 89% of REITs using such structures (up from 85% in 2015).
- The utilization of both an annual performance period, plus a cumulative look-back at the end of the performance period, are considered a poor pay practice by proxy advisory firms and many large institutional investors, resulting in only a limited number of REITs using such structure.



Performance Measures

Number of LTI Performance Metrics

The majority of REITs use two metrics to determine if performance shares have been earned.



Types of Performance Measures

Total Shareholder Return (TSR) is the predominant performance measure as a result of the following:

- Provides for fixed-equity accounting under ASC 718 and generally results in an accounting discount.
- Directly links management compensation with shareholder interest.
- Is more easily explained and justified to investors and proxy advisory firms.

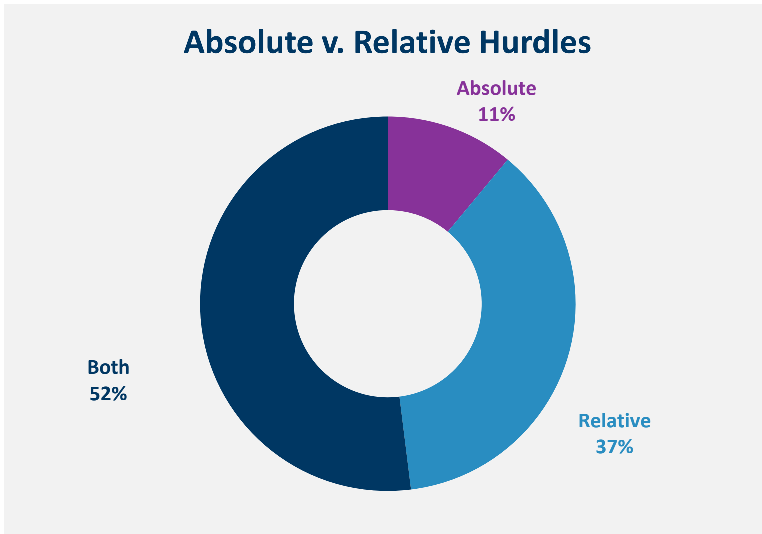
Performance measures utilized in the REIT industry are as follows:

Performance Measure	Performance Shares*
Total Shareholder Return (TSR)	91%
Funds from Operations (FFO)	12%
Adjusted Funds from Operations (AFFO)	5%
Return on Investments (ROI)	5%
Other (Economic Return, Asset Growth, RevPar Index etc.)	22%

*Some plans include more than one performance measure.

Absolute or Relative Performance Hurdles

Performance measures may be based on an absolute hurdle, relative hurdle or a combination of both. Over the past several years, REITs have increased the utilization of relative performance metrics, with approximately 89% incorporating a relative measure. Relative TSR hurdles are favored by proxy advisory firms due to their many benefits, including having strong shareholder alignment, being objective and transparent, allowing multi-year measurement of performance and not requiring long-term goal setting.



Total Shareholder Return (TSR) Hurdles

TSR is used by an overwhelming majority of REITs either on an absolute or relative basis using one of the following:

- Absolute TSR: Measures a company's TSR vs. pre-set targeted returns (illustrated below using annualized goals);
- Relative TSR (Composite Index): Measures a company's TSR against a third-party index (a composite index includes weightings for each company, typically based on market cap; thus, larger companies have an outsized impact on the calculation), or
- Relative TSR (Component Rank): Measures a company's TSR as a percent rank of the comparator group (typically component rank plans do not assign weightings to companies; thus, both smaller and larger companies have the same impact on the calculation).

	Absolute TSR	Relative TSR (Composite Index)	Relative TSR (Component Rank)
	Median	Median	Median
Threshold	6%	-300 bps	30th
Target	8%	0 bps	50th
Maximum	12%	+475 bps	78th

For relative TSR based on a component rank, the most common maximum hurdle is the 75th percentile, but a significant minority of REITs use a percent rank above the 75th percentile, resulting in a slightly higher maximum hurdle at the median.

Relative Performance Benchmarks

Relative TSR is used by 89% of REITs that grant performance shares. Selecting the right competitor group is one of the most important design aspects for the shares, with many companies preferring to utilize a third-party index (or the component companies of that index) to ensure transparency to investors. The frequency with which each relative benchmark is utilized is detailed in the table below (with some programs using more than one relative measure):

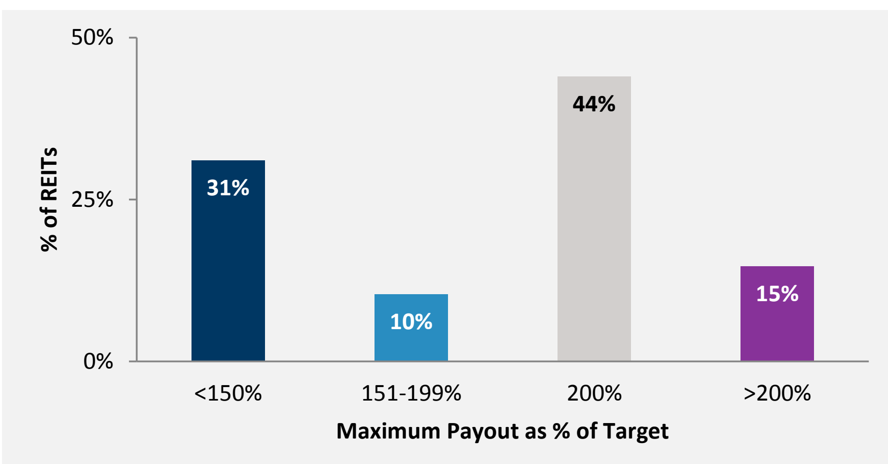
Index	% of REITS*
Broad-Based REIT Index	33%
MSCI US REIT Index	21%
SNL US REIT Index	2%
NAREIT All Equity Index	10%
Sector-Based REIT Index	31%
Executive Compensation Peer Group	20%
Other Index/Custom Peer Group	29%

*Some REITs use more than one comparator group.

Performance Share Payout Leverage

Performance shares are generally structured so that varying degrees of performance will result in payouts at different levels as follows:

- At the low end, the vast majority of REITs structure performance shares so that 50% of target shares are earned at the threshold level.
- Payouts at the maximum level most frequently equal 200% and typically range from 150% to 200% of target.
- Payouts are typically interpolated on a linear basis for performance in between the stated threshold, target and maximum performance goals.



Partnership LTIP Units

Partnership LTIP Units represent a partnership interest award in the REIT's Operating Partnership (OP) and generally vest based on terms similar to restricted stock (may be subject only to continued employment or further may require the attainment of specified performance objectives). REITs that grant LTIP Units aim to provide employees with beneficial tax treatment, but as a result, the recipient assumes additional risk associated with the requirement of a "book-up" event.

22% of REITs Use Partnership LTIP Units	Taxed at Capital Gains Rates	Tax Deferral Feature
In lieu of utilizing restricted stock, approximately 22% of REITs grant Partnership LTIP Units to their NEOs.	The employee is taxed at capital gains rates, which provides significant tax savings.	LTIP Units are taxed upon conversion into REIT shares and/or cash at the election of the employee.

Book-Up Events

In order for LTIP Units to qualify as profit interests for tax purposes and provide recipients with favorable tax treatment (as discussed in detail below), LTIP Units are also subject to "book-up" event risk as follows:

- Compensatory LTIP Units have initial book capital account balances of zero. Such balances must be "booked-up" in order for the LTIP Units to achieve parity with common partnership units and ultimately become convertible into REIT shares and/or cash.
- In order to achieve such parity with common partnership units, the capital accounts of LTIP Units are entitled to a priority allocation of any increase in the value of the partnership's assets recognized upon a qualifying capital event, which may include a stock offering, issuance of OP Units for the purchase of assets, exercise of stock options and/or issuance of restricted shares, among others.
- The capital event must occur at a stock price or NAV price above the date of grant stock price, and accordingly, the book-up requirement serves as an inherent (though not explicit) performance requirement.

Favorable Tax Treatment

The primary advantage of utilizing an LTIP Unit is the favorable tax treatment afforded to the recipients as follows:

- LTIP Units are taxed upon conversion into REIT shares and/or cash, with the ultimate date of such conversion at the election of the employee (as long as the Units are vested and have been booked-up). Accordingly, LTIP Units effectively contain a valuable tax-deferral feature, as a taxable event can theoretically be deferred for as long as the employee continues to hold the Units and elects not to convert them into shares or cash.
- Under current tax law, once the LTIP Units are converted into shares or cash, the employee is taxed at capital gains rates based on the full value received upon conversion. As capital gains tax rates are meaningfully less than income tax rates, the utilization of LTIP Units can provide employees with significant tax savings.

Other Key Features

Other key features of Partnership LTIP Units include:

- Unlike restricted stock that qualifies under 162(m), the company would not be entitled to any tax deductions.
- Issuing LTIP Units to employees obliges the employees to become limited partners in the OP. As limited partners in the OP, employees would receive K-1s with respect to any income/distributions they receive from the OP, and further would generally be required to file individual tax returns in states in which the OP operates.
- Most REITs that utilize LTIP Units generally only grant them to NEOs and other select executive officers due to their complicated structure that can be difficult to fully explain and often requires the advice of a tax professional.

Post Vesting Holding Periods

Approximately 11% of REITs utilize a post vesting holding requirement that restrict an individual from selling stock awards after the vesting period has elapsed (generally for an additional one to three years). Often, such provisions only apply to restricted shares or performance shares granted to executive officers and in many cases, are limited to only the CEO. Many companies adopt a post-vesting holding period in consideration of the following factors:

- Proxy advisory firms (such as ISS) have clearly illustrated that the mandatory holding periods are a form of good compensation governance;
- Provides a mechanism for the recoupment of incentive-based compensation if a clawback policy ever needed to be enforced, and
- One of the biggest benefits is that such provisions often result in a 5% to 20% accounting discount under ASC 718. This discount results in a reduction in stock-based compensation expense for the financial statements and also reduces the compensation value that will be reported in both the Summary Compensation Table and Grants of Plan-Based Awards Table in the annual proxy statement. Note that ISS has recently updated their methodology to calculate compensation to remove this discount from their pay-for-performance evaluation.

One of the factors often overlooked in adopting post-vesting holding periods is tax considerations. Restricted shares are taxed upon vesting (notwithstanding if an 83(b) election was made), while restricted stock units are subject to income tax when the award is distributed (although FICA/FUTA taxes are still due upon vesting). Thus, it is often appropriate to permit individuals to sell stock to cover taxes and only subject the post-tax shares to the additional holding period.

Outlook

Trends that we expect to affect LTI compensation over the next couple of years include the following:

- REITs are beginning to incorporate measures beyond TSR into their performance-based equity compensation program in order to provide management with a more direct line-of-sight between company results and a payout given the number of macro-economic influences on stock prices that are outside of management's control. Only 34% of REITs currently use a non-TSR metric to determine the vesting of performance shares, but that percentage continues to increase. Glass Lewis (a proxy advisory firm) has also become critical of companies that only use one performance metric in their LTI programs (with absolute and relative TSR only counting as one metric). REITs will need to be considerate of the accounting impact of using an operational-based performance share and the potential impact to G&A due to the variable accounting treatment associated with these shares.

- Following a pay-for-performance disconnect (relating to compensation levels), LTI compensation is the next most cited concern by proxy advisory firms when issuing Say-on-Pay voting recommendations. Accordingly, compensation committees are likely to spend the most time evaluating this component of compensation to ensure that the program is appropriate and reflects best practices. Additionally, we anticipate enhanced disclosure relating to the achievement of performance goals at the end of the measurement period will increase in order to satisfy investors' desire for transparency. Currently, proxy disclosure requirements do not oblige a company to provide this information, often leaving investors wondering how many shares were earned (or forfeited) under an LTI program.

- REITs may begin to re-evaluate if stock options are an appropriate component of the equity compensation mix. Given the volatility in some REIT sectors and short-term and medium-term outlook uncertainty, the ten-year life of a stock option may be beneficial as compared to the relatively short three-year measurement period used for most performance shares. In order to evaluate if a stock option is an appropriate equity compensation vehicle, a company should understand the Black-Scholes value of a stock option and calculate the break-even point at which options become more valuable than time-vested shares and performance shares (based on the same accounting value).

List of the Top 150 REITs

- Acadia Realty Trust
- AGNC Investment Corp.
- Agree Realty Corporation
- Alexandria Real Estate Equities, Inc.
- American Assets Trust, Inc.
- American Campus Communities, Inc.
- American Homes 4 Rent
- American Tower Corporation
- Apartment Investment and Management Company
- Apple Hospitality REIT, Inc.
- AvalonBay Communities, Inc.
- Boston Properties, Inc.
- Brandywine Realty Trust
- Brixmor Property Group Inc.
- Camden Property Trust
- Capstead Mortgage Corporation
- Care Capital Properties, Inc.
- CareTrust REIT, Inc.
- CBL & Associates Properties, Inc.
- Cedar Realty Trust, Inc.
- Chatham Lodging Trust
- Chesapeake Lodging Trust
- Chimera Investment Corporation
- Colony Starwood Homes
- Columbia Property Trust, Inc.
- CoreCivic, Inc.
- CoreSite Realty Corporation
- Corporate Office Properties Trust
- Cousins Properties Incorporated
- Crown Castle International Corp.
- CubeSmart
- CyrusOne Inc.
- CYS Investments, Inc.
- DCT Industrial Trust Inc.
- DDR Corp.
- DiamondRock Hospitality Company
- Digital Realty Trust, Inc.
- Douglas Emmett, Inc.
- Duke Realty Corporation
- DuPont Fabros Technology, Inc.
- Dynex Capital, Inc.
- EastGroup Properties, Inc.
- Education Realty Trust, Inc.
- Empire State Realty Trust, Inc.
- EPR Properties
- Equinix, Inc.
- Equity Commonwealth
- Equity LifeStyle Properties, Inc.
- Equity Residential
- Essex Property Trust, Inc.
- Extra Space Storage Inc.
- Federal Realty Investment Trust
- FelCor Lodging Trust Incorporated
- First Industrial Realty Trust Inc.
- First Potomac Realty Trust
- Forest City Realty Trust, Inc.
- Four Corners Property Trust, Inc.
- Franklin Street Properties Corp.
- Gaming and Leisure Properties, Inc.
- The GEO Group, Inc.
- GGP Inc.
- Gramercy Property Trust, Inc.
- Hannon Armstrong Sustainable Infrastructure Capital, Inc.
- HCP, Inc.
- Healthcare Realty Trust Incorporated
- Healthcare Trust of America, Inc.
- Hersha Hospitality Trust
- Highwoods Properties, Inc.
- Host Hotels & Resorts, Inc.
- The Howard Hughes Corporation
- Hudson Pacific Properties, Inc.
- Hyatt Hotels Corporation
- Iron Mountain Incorporated
- iStar Inc.
- Kilroy Realty Corporation
- Kimco Realty Corporation
- Kite Realty Group Trust
- Ladder Capital Corp
- Lamar Advertising Company
- LaSalle Hotel Properties
- Lexington Realty Trust
- Liberty Property Trust
- Life Storage, Inc.
- LTC Properties, Inc.
- The Macerich Company
- Mack-Cali Realty Corporation
- Medical Properties Trust, Inc.
- MFA Financial, Inc.
- MGM Growth Properties LLC
- Mid-America Apartment Communities, Inc.
- Monmouth Real Estate Investment Corporation
- Monogram Residential Trust, Inc.
- National Health Investors Inc.
- National Retail Properties, Inc.
- National Storage Affiliates Trust
- New York Mortgage Trust, Inc.
- Omega Healthcare Investors, Inc.
- Outfront Media Inc.
- Paramount Group, Inc.
- Pebblebrook Hotel Trust
- Pennsylvania Real Estate Investment Trust
- Physicians Realty Trust
- Piedmont Office Realty Trust, Inc.
- Potlatch Corporation
- Prologis, Inc.
- PS Business Parks, Inc.
- Public Storage
- QTS Realty Trust, Inc.
- Quality Care Properties, Inc.
- RAIT Financial Trust
- Ramco-Gershenson Properties Trust
- Rayonier Inc.
- Realty Income Corporation
- Redwood Trust, Inc.
- Regency Centers Corporation
- Retail Opportunity Investments Corp.
- Retail Properties of America, Inc.
- Rexford Industrial Realty, Inc.
- RLJ Lodging Trust
- Ryman Hospitality Properties, Inc.
- Sabra Health Care REIT, Inc.
- Saul Centers Inc.
- SBA Communications Corporation
- Seritage Growth Properties
- Simon Property Group, Inc.
- SL Green Realty Corp.
- Spirit Realty Capital, Inc.
- STAG Industrial, Inc.
- STORE Capital Corporation
- Summit Hotel Properties, Inc.
- Sun Communities, Inc.
- Sunstone Hotel Investors, Inc.
- Tanger Factory Outlet Centers, Inc.
- Taubman Centers, Inc.
- Terreno Realty Corporation
- TIER REIT, Inc.
- UDR, Inc.
- Uniti Group Inc.
- Urban Edge Properties
- Urstadt Biddle Properties Inc.
- Ventas, Inc.
- VEREIT, Inc.
- Vornado Realty Trust
- W. P. Carey Inc.
- Washington Prime Group Inc.
- Washington Real Estate Investment Trust
- Weingarten Realty Investors
- Welltower Inc.
- Weyerhaeuser Co.
- Xenia Hotels & Resorts, Inc.

About FTI Consulting Executive Compensation and Corporate Governance Solutions

FTI Consulting Executive Compensation and Corporate Governance Solutions provides objective advice to design and implement a comprehensive executive compensation program that attracts and retains top talent by effectively rewarding and motivating management and employees for the right kind of performance. This results in closely aligning the interests of employees with those of the company's shareholders and investors. Our dedicated team has practical hands-on experience partnering with compensation committees and management teams to design custom-tailored compensation programs around the key drivers and unique dynamics of each client. We have served as the compensation consultants and corporate governance advisors to over 100 public and private companies on a range of compensation and corporate governance related matters, including:

Executive Compensation and Corporate Governance Solutions	
Compensation Plan Design and Implementation Services	Corporate Governance Services
• Annual compensation program and peer group review • Annual bonus program design • Long-term compensation program design • Employment agreement review and analyses • Proxy drafting and shareholder outreach support • Equity incentive plan review and upsizing • Compensation tax and accounting consulting services	• Corporate governance diagnostic • Compensation-related risk assessments • Board and executive performance evaluations • Succession planning guidance

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