See separate instructions.

Part I Reporting Issuer

Fait T hepotung issuel					
1 Issuer's name		2 Issuer's employer identification number (EIN)			
GAMING AND LEISURE PROPERTIES INC.	46-2116489				
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact			
DESIREE BURKE	610-401-2903	DBURKE@GLPROINC.COM			
6 Number and street (or P.O. box if mail is no	t delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact			
845 BERKSHIRE BLVD.		WYOMISSING, PA 19610			
8 Date of action	9 Classification and description				
03/27/15, 06/26/15, 09/25/15, 12/18/15	COMMON STOCK				
10 CUSIP number 11 Serial number	(s) 12 Ticker symbol	13 Account number(s)			
36467J108	GLPI				
	ch additional statements if needed. See	back of form for additional questions.			
		against which shareholders' ownership is measured for			
the action GAMING AND LEISURE P	ROPERTIES INC. ("GLPI") MADE DISTRIB	UTIONS TO ITS COMMON SHAREHOLDERS			
		A PORTION OF THE DISTRIBUTIONS REPRESENT			
A NONTAXABLE RETURN OF CAPITAL.	BER 20, 2010, NB BEOEMBER 10, 2010.				
		· · · · · · · · · · · · · · · · · · ·			
		y in the hands of a U.S. taxpayer as an adjustment per E REDUCED BY \$0.0407 PER SHARE OF COMMON			
		26, 2015; BY \$0.0407 PER SHARE OF COMMON			
STOCK ON SEPTEMBER 25, 2015; AND BY \$					
STOCK ON SELTEMBER 23, 2013, AND DT \$		ON DECEMBER 10, 2013.			
		· · · · · · · · · · · · · · · · · · ·			

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE NON-DIVIDEND DISTRIBUTIONS REPRESENT DISTRIBUTIONS ASSOCIATED WITH THE 2015 TAX YEAR WHICH ARE IN EXCESS OF THE CURRENT YEAR AND ACCUMULATED EARNINGS & PROFITS.

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Part		Organizational Action (continued)					
17 L			(s) and subsection(s) upon which the tax t	reatme	nt is based I	I.R.C. SEC	CTION 301(c)(2)
18 C	Can any	resulting loss be recognized? ► N/A					
19 F	Provide	any other information necessary to impler	ment the adjustment, such as the reportab	ole tax y	rear ► <u>N/A</u>		
	Unde	r penalties of perjury, I declare that I have exan	nined this return, including accompanying scheo	dules an	d statements,	and to the best	of my knowledge and
	belief	, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all infor	rmation	of which prepa	arer has any know	vledge.
Sign		Signature ►					
Here	Signa			Date ►			
	Print	your name ► DESIREE BURKE	Description of the second		SVP & CH		TING OFFICER
Paid		Print/Type preparer's name	Preparer's signature	Date	8/16		PTIN
Prep		MAX E. GEORGE		1/2	0110	self-employed	P01284523
Use	Only	Firm's name KPMG LLP				Firm's EIN ►	13-5565207
		Firm's address <a> 1601 MARKET STREE	I PHILADELPHIA, PA 19103-2499			Phone no.	267-256-7000

 Firm's address
 1601 MARKET STREET PHILADELPHIA, PA 19103-2499
 Phone no.
 267-2

 Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
 267-2