



Stapled Securityholders who hold Stapled Securities directly with The Central Depository

U.S. TAX COMPLIANCE CERTIFICATE

This Tax Compliance Certificate will generally remain valid from the date signed until there is any change in circumstance that renders the declaration under this Tax Compliance Certificate inaccurate, upon which this Tax Compliance Certificate shall cease to be valid. A Stapled Securityholder must submit a new properly completed and duly executed Tax Compliance Certificate if its previously submitted Tax Compliance Certificate becomes invalid or if the Manager or the Stapled Security Registrar otherwise requests within the time stipulated by Manager or the Stapled Security Registrar.

In connection with the acquisition of Stapled Securities of **Eagle Hospitality Trust**, the undersigned hereby certifies that **(Please see Explanatory Note)**:

- (i) it is the sole record and beneficial owner of the Stapled Securities in respect of which it is providing this certificate;
- (ii) it is not a bank within the meaning of Section 881(c)(3)(A) of the Code;
- (iii) it is not a controlled foreign corporation related to the Issuer as described in Section 881(c)(3)(C) of the Code; and
- (iv) it is not a ten percent shareholder of Issuer within the meaning of Section 871(h)(3)(B) of the Code.

The undersigned has furnished **Eagle Hospitality Trust** with a certificate of its non-U.S. Person status on an applicable U.S. Internal Revenue Service Form W-8.

Signature: John Tan Date: 01-22-2019

Name of Signer: JOHN TAN WEI SHENG

CDP Account Number:

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Note: If this U.S. Tax Compliance Certificate relates to a joint account held directly with CDP, please provide the account name below

Account Name in CDP: JOHN TAN WEI SHENG

This U.S. Tax Compliance Certificate must be submitted along with the applicable IRS Form in order for Eagle Hospitality Trust Stapled Securityholders to declare their eligibility status to qualify for portfolio interest exemption.

EXPLANATORY NOTE:

For this purpose, the constructive ownership rules generally attribute ownership of stock:

- (a) to individuals from spouses, children, grandchildren and parents ("**family attribution**"),
- (b) to beneficial owners of entities from such entities ("**upward attribution**"),
- (c) to entities from their beneficial owners ("**downward attribution**") and
- (d) to option holders from options to acquire such stock ("**option attribution**").

In the case of (i) upward attribution and (ii) downward attribution from a shareholder that owns less than 50 percent of the value of a corporation, the stock attributed is proportional to (i) the beneficial owner's ownership of the entity and (ii) the shareholder's ownership interest in the corporation measured by value, respectively. In all other cases of downward attribution, all of the stock owned is attributed down.

All of the attribution rules generally apply simultaneously, except:

- (a) stock constructively owned by an individual through family attribution cannot be subsequently treated as constructively owned by another individual through family attribution,
- (b) stock constructively owned through downward attribution cannot be subsequently treated as constructively owned through upward attribution,
- (c) stock constructively owned through option attribution cannot be subsequently treated as constructively owned through family, upward or downward attribution, and
- (d) if option attribution and family attribution apply to the same stock, the stock is treated as constructively owned through option attribution.

THE CONDITIONS LISTED ABOVE ARE FOR THE PURPOSES OF GENERAL INFORMATION ONLY AND DO NOT CONSTITUTE FORMAL TAXATION ADVICE IN RESPECT OF DECLARING ELIGIBILITY STATUS. STAPLED SECURITYHOLDERS ARE URGED TO CONSULT WITH THEIR OWN TAX ADVISORS BEFORE MAKING SUCH A DECLARATION.