



U.S. TAX COMPLIANCE CERTIFICATE

In connection with the acquisition of Units of United Hampshire US Real Estate Investment Trust (the "Issuer"), the undersigned hereby certifies that:

- i. it is the sole record and beneficial owner of the Units 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 IRC;
- iii. it is not a ten percent shareholder of the Issuer or any of the Issuer's direct or indirect subsidiaries within the meaning of Section 871(h)(3)(B) of the IRC; and
- iv. it is not a controlled foreign corporation related to the Issuer or any of the Issuer's direct or indirect subsidiaries as described in Section 881(c)(3)(C) of the IRC.

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

By executing this certificate, the undersigned agrees that (1) if the information provided on this certificate changes, the undersigned shall promptly so inform the Issuer in writing, and (2) the undersigned shall have at all times furnished the Issuer and with a properly completed and currently effective certificate in either the calendar year in which each payment is to be made to the undersigned, or in either of the two calendar years preceding such payments.

Signature: _____

Date: _____

Name of Signer: _____

Name of Corporation: _____
(for Corporate Entity)

CDP Account Number: _____