

INSTRUCTIONS FOR FORM W-8BEN COMPLETION

SAMPLE OF A COMPLETED W-8BEN FORM

Line 1
Spell full name as per CDP¹ records.

Line 3
Address as per CDP records.

Line 4
Leave blank unless mailing address is different.

Line 5
Leave blank.

Line 7
Leave blank.

PART II
Leave blank.

Sign Here
Sign clearly above the line.

Print name of signer
Spell in full. Name must match Line 1.

Line 2
Name of country (eg. Singapore).

Country
Name of country (eg. Singapore).

Line 6
Enter Singapore NRIC² number as per CDP records.

Line 8
Leave blank.

Date (MM-DD-YYYY)
Write the date that you signed this form in MM-DD-YYYY format. For example, if you are signing the form on August 31, 2016, you would enter 08-31-2016.

Capacity in which acting...
Leave blank unless form is completed by someone else on behalf of beneficial owner (eg. Power of Attorney).

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
 (Rev. February 2014) Department of the Treasury Internal Revenue Service OMB No. 1545-1621
 For use by individuals. Entities must use Form W-8BEN-E. Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben. Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:
 • You are NOT an individual W-8BEN-E
 • You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
 • You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
 • A person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
 2 Country of citizenship
 3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
 City or town, state or province. Include postal code where appropriate. Country
 4 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate. Country
 5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 6 Foreign tax identifying number (see instructions)
 7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
 10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
 Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Certification
 Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)
 Print name of signer Capacity in which acting (if form is not signed by beneficial owner)
 For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2014)

Please submit the original signed document. Photocopies are not permissible. No alternations or correction fluid is accepted. Any amendments will lead to the rejection of the form.

For your easy reference, we have attached the forms that you need to complete. Sign and return them to the Unit Registrar using the enclosed local postage-paid envelope.
 The sample information provided in this Investor Pack is to assist you in completing the forms and does not constitute legal, financial or tax advice. Unitholders should seek independent professional advice in respect of your specific circumstances.
 For more information, please refer to our website's Tax Information section (http://manulifeusreit.listedcompany.com/tax_info.html#ir).

Notes:
 1 CDP refers to The Central Depository (Pte) Limited.
 2 NRIC refers to National Registration Identity Card.

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 • A person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
LEE AI LING JANE
 2 Country of citizenship
SINGAPORE
 3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
35 TIONG BAHRU ROAD, #03-05
 City or town, state or province. Include postal code where appropriate. Country
SINGAPORE 350035 **SINGAPORE**
 4 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate. Country
 5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 6 Foreign tax identifying number (see instructions)
S0123456A
 7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

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 10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
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- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)
Jane Lee **08-31-2016**
LEE AI LING JANE
 Print name of signer Capacity in which acting (if form is not signed by beneficial owner)
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