

**MANULIFE US REAL ESTATE INVESTMENT TRUST**

**NOTICE IN RELATION TO SECTION 1446(f) OF  
UNITED STATES INTERNAL REVENUE CODE OF 1986, AS AMENDED**

**FOR THE PERIOD FROM 1 JANUARY 2022 TO 30 SEPTEMBER 2022**

Date: 18 October 2022

Pursuant to Section 1446(f) of United States Internal Revenue Code of 1986, as amended, Manulife US Real Estate Management Pte. Ltd., as manager of Manulife US Real Estate Investment Trust (“**Manulife US REIT**”, and as manager of Manulife US REIT, the “**Manager**”), hereby provides notice that Manulife US REIT has not been engaged in a trade or business within the United States at anytime during its current taxable year period from 1 January 2022 to 30 September 2022.

No distribution was declared for the financial period from 1 July 2022 to 30 September 2022. Manulife US Real Estate Investment Trust makes distributions to unitholders on a semi-annual basis.

This Notice is intended to be a qualified notice as described in Section 1.1446-4(b)(4) and 1.1446(f)-4(b)(3) of the United States Treasury Regulations.

For further enquiries, please contact us at email [usreitinquiry@manulifeusreit.sg](mailto:usreitinquiry@manulifeusreit.sg) or our Unit Registrar, Boardroom Corporate Advisory Services Pte. Ltd. at +65 6230 9685 or email to [MUSTSRS@boardroomlimited.com](mailto:MUSTSRS@boardroomlimited.com).