



**PFIC Annual Information Statement
For FIBRA Macquarie Mexico
FYE December 31, 2013**

FIBRA Macquarie Mexico ("FIBRA Macquarie") meets the Internal Revenue Code definition of a passive foreign investment company ("PFIC") for the taxable year ended December 31, 2013. This document is the PFIC Annual Information Statement for FIBRA Macquarie for the taxable year ended December 31, 2013.

The PFIC Annual Information Statement contains information to enable you, should you choose, to elect to treat FIBRA Macquarie as a Qualified Electing Fund ("QEF").

A U.S. holder of real estate trust certificates (Certificados Bursátiles Fiduciaros Inmobiliarios) ("CBFIs") issued by FIBRA Macquarie who makes a QEF election for FIBRA Macquarie is required annually to include in his or her income his or her pro rata share of the ordinary earnings and net capital gain for FIBRA Macquarie. The QEF election is made by completing and attaching Form 8621 for each PFIC to your federal income tax return filed by the due date of the return, including extensions.

Further information on PFIC rules is available on the internet at the Internal Revenue Service website.

- (1) This Information Statement applies to the taxable year of FIBRA Macquarie beginning on 01 January 2013 and ending on 31 December 2013.
- (2) The per unit share of the ordinary earnings and net capital gain of FIBRA Macquarie for the taxable year of FIBRA Macquarie specified in paragraph (1):

Ordinary Earnings:	\$0.0880
Net Capital Gain:	NONE

- (3) The amount of cash and fair market value of other property distributed or deemed distributed per unit by FIBRA Macquarie during the taxable year specified in paragraph (1) is as follows:
Cash: \$0.1246
Fair Market Value of Property: NONE
- (4) FIBRA Macquarie will permit unitholders to inspect and copy FIBRA Macquarie permanent books of account, records, and such other documents as may be maintained by FIBRA Macquarie that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in section 1293(e) of the Code, are computed in accordance with U.S. income tax principles.
- (5) FIBRA Macquarie was incorporated on 19 December 2012 in Mexico. FIBRA Macquarie has no U.S. taxpayer identification number and its registration address is:
- (6) FIBRA Macquarie Av. Paseo de la Reforma 115 Piso 6 Col. Lomas de Chapultepec C.P. 11000 Mexico, D.F.

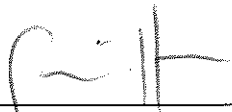
THIS INFORMATION STATEMENT IS PROVIDED IN ORDER TO ASSIST THOSE U.S. UNITHOLDERS WHO HAVE MADE A QEF ELECTION WITH RESPECT TO FIBRA MACQUARIE IN FILING FORM 8621, AND DOES NOT CONSTITUTE TAX ADVICE. THOSE U.S. UNITHOLDERS

ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF UNITS OF FIBRA MACQUARIE ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER U.S. FEDERAL, STATE OR LOCAL LAW OR ANY FOREIGN LAW.

IRS Circular 230 Notice:

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT: (A) ANY FEDERAL TAX ADVICE CONTAINED HEREIN IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED BY ANY TAXPAYER FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED UNDER THE INTERNAL REVENUE CODE, (B) THE ADVICE IS WRITTEN IN CONNECTION WITH THE PROMOTION OR MARKETING OF THE TRANSACTION OR MATTERS ADDRESSED HEREIN, AND (C) THE TAXPAYER SHOULD SEEK ADVICE BASED ON THE TAXPAYER'S PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

Macquarie Mexico Real Estate Management, S.A. de C.V. as attorney in fact of Deutsche Bank Mexico, S.A., Institución de Banca Múltiple, as trustee of FIBRA Macquarie



Name:
Title: Attorney-in-fact
Date: **Simon Anthony Hanna**
Attorney-in-fact



Name: **David Handelsmann**
Title: **Attorney-in-fact**
Date: