

## PFIC Annual Information Statement:

Fideicomiso Irrevocable F/2061 FHipo (also known as and referred to herein as “FHipo” or “FHipo Fideicomiso Hipotecario”)

### IMPORTANT TAX NOTICE TO U.S. SHARE HOLDERS

This statement is provided for Shareholders who are United States persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (“IRC”) and the regulations thereunder. It is not relevant to other shareholders.

Fideicomiso Irrevocable F/2061 FHipo (the “Company”) may be deemed to be classified as a Passive Foreign Investment Corporation (“PFIC”) as defined in Section 1297(a) of the IRC of the year ended December 31, 2016.

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT ANYTHING CONTAINED IN THIS NOTICE CONCERNING ANY FEDERAL TAX OR OTHER ISSUE IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, BY ANY PERSON OR ENTITY FOR THE PURPOSE OF (i) AVOIDING PENALTIES THAT MAY BE IMPOSED ON ANY TAXPAYER OR (ii) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY MATTERS ADDRESSED HEREIN.

The attached PFIC Annual Information Statement is being provided pursuant to the requirements of Treasury Regulation Section 1.1295-1(g) (1). The PFIC Annual Information Statement contains information to enable you, should you so choose based on the advice of your tax advisors in light of your personal tax circumstances, to elect to treat the Company as a qualified electing fund (“QEF”).

A U.S. shareholder who makes a QEF election is required to annually include in his or her income his or her pro rata share of the ordinary earnings and net capital gains of the Company, whether or not that entity distributes any amounts to its shareholders. If you do not elect to treat the Company as a QEF, then if the Company is a PFIC for any year during your holding period, adverse tax consequences could result.

The QEF election is generally made on Form 8621 (“Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund”) on or before the due date, including extensions, for the income tax return with respect to the tax year to which the election relates.

THE INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. THE U.S. TAX LAWS REGARDING PFICS ARE EXTREMELY COMPLEX AND SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF UNITS ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.

## PFIC Annual Information Statement

1. This information statement applies to Fideicomiso Irrevocable F/2061 FHipo for the year ended December 31, 2016.
2. Outstanding number shares of *Certificado Bursátil Fiduciario Inmobiliario* ("CBFIs") as of the year-ended December 31, 2016: **469,515,000** of CBFIs.
3. The Company's per share ordinary earnings (as defined in section 1293(e) of the Internal Revenue Code of 1986, as amended, and determined in accordance with Treas. Reg. § 1.1293-1(a)(2)(i)(C)) for the Taxable Year were:

Ordinary Income	<b>US \$0.11</b>
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4. The Company's per share net capital gain (as defined in Treas. Reg. §1.1293-1(a)(2)) for the Taxable Year was:

Net Capital Gains	<b>US \$0.00</b>
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5. Cash and fair market value of other property distributed or deemed distributed per share by the Company for the taxable period/year in specified above are:

Cash Distributions	<b>US \$0.11</b>
Property Distributions	<b>US \$0.00</b>

The Company will permit the U.S. shareholder to inspect and copy the Company's permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that the Company's ordinary earnings and net capital gain, as defined in Section 1293(e) of the IRC, are computed in accordance with U.S. income tax principles; and to verify these amounts.



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Ignacio Gutierrez Sainz  
Chief Financial Officer  
FHipo