

THE DEPOSITORY TRUST COMPANY

IMPORTANT

#: 43-97
DATE: January 10,, 1997
TO: All Participants
FROM: Dividend Department
ATTENTION: Managing Partner / Officer, Cashier

SUBJECT: Hospitality Properties Trust

The attached correspondence containing tax information was received by the Depository Trust Company.

D. Ruggiero
Assistant Supervisor
Dividend Department

Attachment

B # 43-97

1996 Reporting Information (Form 1099) - Dividends

The income tax treatment for the 1996 dividends for Hospitality Properties Trust, CUSIP # 44106M102 traded under ticker symbol HPT is as follows:

<u>Declaration Dates</u>	<u>Record Dates</u>	<u>Payable Dates</u>	<u>Dividends Per Share</u>	<u>Dividend Type</u>	
				<u>Ordinary Income</u>	<u>Return of Capital</u>
3/11/96	4/19/96	5/21/96	\$.580	\$.495	\$.085
7/15/96	7/22/96	8/21/96	.580	.495	.085
10/3/96	10/22/96	11/18/96	.590	.503	.087
12/16/96	12/31/96	1/30/97	.590	.503	.087
TOTALS			\$ 2.340 100.00%	\$ 1.996 85.30%	\$ 0.344 14.70%

The company did not incur any foreign taxes.

The 1995 dividends were 100% ordinary income.

(end)