

The Depository Trust Company  
**IMPORTANT**

**B#:** 1552  
**DATE:** March 19, 2001  
**TO:** All Participants  
**CATEGORY:** Dividends  
**FROM:** Anthony Capizzi, Domestic Tax Services, Dividend Dept.  
**ATTENTION:** Managing Partner/Officer, Cashier, Dividend Mgr. Tax Mgr.  
**SUBJECT:** U.S. Restaurant Properties  
CUSIP# 902971100, 902971209  
2000 Tax Information

The attached correspondence containing tax information was received by the Depository Trust Company. If applicable please consult your tax advisor to assure proper treatment of this event.

Attachment

**U.S. Restaurant Properties**

**Form for Providing 2000 Year-End Tax Reporting Information**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Income														Unrecaptured				
	Allocations								Cash	Taxable					Section 1250		Exempt-	Alternative	Foreign
	F=Final	Security		Ticker	Issuer	Declaration	Record	Payable	Distribution	Ordinary	Short-term	Return of	28 Percent	20 Percent	Gain	Section 1202	Interest	Minimum	Tax
Status	E=Estimated	Description	CUSIP	Symbol	Class.	Date	Date	Date	Per Share	Dividend	Capital Gain	Capital	Rate Gain	Rate Gain	(25 Percent)	Gain	Dividend	Tax Amount	Gross Up
		Common	902971100	USV	1	12/3/99	3/1/00	3/15/00	0.4650			0.4650							
		Common	902971100	USV	1	3/21/00	6/1/00	6/15/00	0.4650			0.4650							
		Common	902971100	USV	1	7/14/00	8/1/00	8/15/00	0.1100			0.1100							
		Common	902971100	USV	1	8/17/00	9/1/00	9/15/00	0.1100			0.1100							
		Common	902971100	USV	1	9/28/00	10/5/00	10/16/00	0.1100			0.1100							
		Common	902971100	USV	1	10/11/00	11/1/00	11/15/00	0.1100			0.1100							
		Common	902971100	USV	1	11/14/00	12/1/00	12/15/00	0.1100			0.1100							
	F								1.4800			1.4800							
		Preferred A	902971209	USVprA	1	12/7/98	3/1/99	3/15/00	0.4825			0.4825							
		Preferred A	902971209	USVprA	1	2/15/99	6/1/99	6/15/00	0.4825			0.4825							
		Preferred A	902971209	USVprA	1	6/3/99	9/1/99	9/15/00	0.4825			0.4825							
		Preferred A	902971209	USVprA	1	9/3/99	12/1/99	12/15/00	0.4825			0.4825							
	F	<b>Totals for 2000</b>							1.9300			1.9300							
Notes:																			

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