KPMG LLP
Chartered Accountants
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada

Telephone (604) 691-3000
Fax (604) 691-3031
Internet www.kpmg.ca

Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Government of Newfoundland and Labrador
Nova Scotia Securities Commission
Ontario Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Autorité des marchés financiers
Saskatchewan Financial and Consumer Affairs Authority, Securities Division

Dear Sirs/Mesdames:

Re: American Hotel Income Properties REIT LP (the "Entity")

We refer to the short-form prospectus of the above Entity dated April 21, 2015 relating to the sale and issue of limited partnership units of the Entity (the "Prospectus").

This consent is made in our capacity as tax advisor to the Entity. Our consent in our capacity as auditor to the Entity has been separately filed.

We consent to the reference to our name contained in the Prospectus under the headings "Eligibility for Investment", "Principal Canadian Federal Income Tax Considerations" and "Principal United States Federal Income Tax Considerations" on page 5, pages 21 to 28, and pages 28 to 45 of the Prospectus.

We confirm that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our summaries of Canadian and United States Federal income tax considerations set out in the Prospectus under the heading "Eligibility for Investment", "Principal Canadian Federal Income Tax Considerations" and "Principal United States Federal Income Tax Considerations" or that are within our knowledge as a result of the services we performed in connection with preparing such summaries. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



Chartered Accountants

April 21, 2015
Vancouver, Canada