Marina Bay Sands Pte Ltd

Finance Department

10 Bayfront Avenue

Singapore 018956

Attention: Mr Larry Yap

Executive Director of Finance – Non Gaming

Dear Sir

**GOODS AND SERVICES TAX [“GST”]**

We write to request that the fees for convention and exhibition services pursuant to our contract with you, Marina Bay Sands Pte Ltd, be zero-rated under section 21(3)(k) of the Goods and Services Tax Act (Cap. 117A).

We hereby declare that:

1. we are contracting with you for convention and exhibition service in our business capacity; and
2. in our business capacity we belong to a country outside Singapore

We agree and undertake that, should the Inland Revenue Authority of Singapore rule otherwise, we will be responsible for and make payment promptly and in full of any applicable GST charges due.

Yours faithfully,

Signature

Name: Valeriano Bedeschi

Title: Legal Representative

cc: MICE Sales / Technical Services