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1099-DIV Reporting
 For the year ended 12/31/2008

This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by REITs can be complex. Each REIT shareholder should consult its own tax advisor regarding the proper tax characterization and reporting of the REIT's distributions.

COMMON (CUSIP 31430F101)				<u>Box 1a Total</u>	<u>Box 1b Total</u>	<u>Box 3</u>
Quarter	Record Date	Payable Date	Distribution Per Share	Ordinary Dividends	Qualified Dividends	Nondividend Distributions
1st	4/15/2008	4/30/2008	0.3500	0.3379	0.0121	0.00
2nd	7/15/2008	7/31/2008	0.3500	0.3379	0.0121	0.00
3rd	10/15/2008	10/31/2008	0.1500	0.1448	0.0052	0.00
4th			-			
Totals			<u>0.8500</u>	<u>0.8205</u>	<u>0.0295</u>	<u>-</u>

Series A Preferred (CUSIP 31430F 20 0)				<u>Box 1a Total</u>	<u>Box 1b Total</u>	<u>Box 3</u>
Quarter	Record Date	Payable Date		Ordinary Dividends	Qualified Dividends	Nondividend Distributions
1st	4/15/2008	4/30/2008	0.4875	0.4706	0.0169	0.00
2nd	7/15/2008	7/31/2008	0.4875	0.4706	0.0169	0.00
3rd	10/15/2008	10/31/2008	0.4875	0.4706	0.0169	0.00
4th*			-			
Totals			<u>1.4625</u>	<u>1.4118</u>	<u>0.0507</u>	<u>-</u>

Series C Preferred (CUSIP 31430F 50 7)				<u>Box 1a Total</u>	<u>Box 1b Total</u>	<u>Box 3</u>
Quarter	Record Date	Payable Date		Ordinary Dividends	Qualified Dividends	Nondividend Distributions
1st	4/15/2008	4/30/2008	0.5000	0.4827	0.0173	0.00
2nd	7/15/2008	7/31/2008	0.5000	0.4827	0.0173	0.00
3rd	10/15/2008	10/31/2008	0.5000	0.4827	0.0173	0.00
4th*			-			
Totals			<u>1.5000</u>	<u>1.4480</u>	<u>0.0520</u>	<u>-</u>

*The preferred dividends are paid on the usual date, the last business day of January (i.e. January 30, 2009). The record date was January 2, 2009 so the dividends will be treated as a 2009 distribution for tax purposes.