

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Strategic Realty Trust, Inc.		90-0413866	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Terri Garnick	(650) 343-9300	Terri.Garnick@glenborough.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
400 South El Camino Real, Suite 1100		San Mateo, CA 94402	
<b>8</b> Date of action		<b>9</b> Classification and description	
December 31, 2013		Common Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
87263J 107			

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 31, 2013, Strategic Realty Trust, Inc. authorized a distribution in the aggregate amount of \$548,486, of which the entire amount will be paid in cash on January 31, 2014.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ 100% of the cash distributions paid on the distribution date was not paid out of the taxpayers earnings and profits and is thus a non-dividend distribution. A non-dividend distribution reduces the shareholders adjusted tax basis in taxpayer stock.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The cash distribution represents a non-taxable return of capital since the distribution is in excess of the current earnings and profits and accumulated earnings and profits for the year ended December 31, 2013.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 301(c)  
states that the portion of the distribution which is a dividend (defined in IRC Section 316) is taxable  
and the portion of the distribution which is not a dividend shall be applied against and reduce the  
adjusted basis of the stock.

18 Can any resulting loss be recognized? ▶ No resulting losses can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶ *Andrew Batinaich* Date ▶ 1.15.14

Print your name ▶ Andrew Batinaich Title ▶ CEO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Lillian Chen	<u><i>Lillian Chen</i></u>	1/15/2014		P00294475
	Firm's name ▶ Moss Adams LLP			Firm's EIN ▶ 91-0189318	
	Firm's address ▶ 101 Second Street, 9th Floor San Francisco, CA 94105			Phone no. 415-956-1500	