Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)
RETAIL PROPERTIES OF AMERICA, INC.		42-1579325
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
ROBERT BEESLEY	630-218-8000	ir@inland-western.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact
2901 BUTTERFIELD ROAD		OAK BROOK, IL 60523

8 Date of action	9 Classification and description
MARCH 8, 2012	COMMON STOCK

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
76131V103			

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 March 8, 2012, Inland Western Retail Real Estate Trust, Inc. filed Articles of Amendment to its Fifth Articles of Amendment and Restatement with the Maryland State Department of Assessments and Taxation to effect a change of its name from "Inland Western Retail Real Estate Trust, Inc." to "Retail Properties of America, Inc." In addition to the name change, Retail Properties of America, Inc. received a new CUSIP number (76131V103), which replaces its old CUSIP number (45750W106).

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 ▶ There is no quantitative effect on the basis of a security of Retail Properties of America, Inc. due to the change in name. The only effect on a security of Retail Properties of America, Inc. is that the security is identified under a new CUSIP number.

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 ▶ N/A

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

The name change qualifies as a reorganization pursuant to Internal Revenue Code Section 368(a)(1)(F), which is a mere change in identity, form, or place of organization of one corporation.

18 Can any resulting loss be recognized? ▶ **No loss is recognized as a result of the reorganization described in Internal Revenue Code Section 368(a)(1)(F).**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **N/A**

Sign Here

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.

Signature ▶ Robert Beesley Date ▶ 4/13/2012

Print your name ▶ **ROBERT BEESLEY** Title ▶ **AVP - TAX DIRECTOR**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054