



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
Pursuant to Internal Revenue Code Section 305(a), gross income does not include the amount of any distribution of the stock of a corporation made by such corporation to its shareholders with respect to its stock.

18 Can any resulting loss be recognized? ▶ N/A

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

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 ▶ *Robert Beesley* Date ▶ 4/13/2012

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

**RETAIL PROPERTIES OF AMERICA, INC.**  
**FEIN: 42-1579325**

THIS STATEMENT IS MADE TO FORM 8937, REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF  
SECURITIES

PART 1, LINE 10: CUSIP Number

- Class A Common Stock has CUSIP Number 76131V202
- Class B-1 Common Stock has CUSIP Number 76131V301
- Class B-2 Common Stock has CUSIP Number 76131V400
- Class B-3 Common Stock has CUSIP Number 76131V509