

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 §301(c)

IRC §316

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 ▶ GRT, A REAL ESTATE INVESTMENT TRUST, DECLARED AND PAID QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS DURING ITS FISCAL YEAR COMMENCING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014.

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 ▶ Lisa A. Indest Date ▶ 1-19-15

Print your name ▶ LISA A. INDEST Title ▶ CAO/SVP FINANCE

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
CHARLES S. BASICH	<u>Charles S. Basich</u>	<u>1/19/15</u>		P00183617
Firm's name ▶	Firm's EIN ▶		Phone no.	
DELOITTE TAX LLP	86-1065772			
Firm's address ▶	180 EAST BROAD STREET, COLUMBUS, OH 43215			