

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Washington Prime Group, Inc		2 Issuer's employer identification number (EIN) 46-4323686	
3 Name of contact for additional information John Mills		4 Telephone No. of contact 614-621-9000	5 Email address of contact john.mills@washingtonprime.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 180 East Broad Street		7 City, town, or post office, state, and Zip code of contact Columbus, OH 43215	
8 Date of action Various see 14 below		9 Classification and description Common Stock	
10 CUSIP number See 15 below	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

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 ▶ Distributions in excess of earnings and profits were made on the following dates:
March 15, 2016 (record date March 07, 2016); June 15, 2016 (record date June 03, 2016);
September 22, 2016 (record date September 09, 2015) and December 15, 2016 (record date December 02, 2015).

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 ▶

CUSIP 92939N102: March 15, 2016: Distributions per share \$0.250000; Return of Capital per share \$0.074306
June 15, 2016: Distributions per share \$0.250000; Return of Capital per share \$0.074306
CUSIP 93964W108: September 22, 2016: Distributions per share \$0.250000; Return of Capital per share \$0.074306
December 15, 2016: Distributions per share \$0.250000; Return of Capital per share \$0.074306

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 ▶ Distributions in excess of earnings and profits are applied against and reduce the adjusted basis of stock.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Section 301

18 Can any resulting loss be recognized? ▶ **Not applicable**

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 ▶  Date ▶ 2/13/17

Print your name ▶ **MARK E. YALE** Title ▶ **CFO**

Paid Preparer Use Only	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.