

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name 810 Seventh Avenue Member		2 Issuer's employer identification number (EIN) 47-1915505	
3 Name of contact for additional information Adam Nelms		4 Telephone No. of contact 678-651-2643	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact P.O. Box 51884		5 Email address of contact A.Nelms@kanam-grund-america.com	
8 Date of action March 30; September 28		7 City, town, or post office, state, and ZIP code of contact Washington, DC 20091	
9 Classification and description Dividends to Series A 12% Preferred Unit Holders		10 CUSIP number N/A	
11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A	

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 ▶ 810 Seventh Avenue Member made cash distributions to Series A 12% preferred shareholders on the dates listed here. These distributions represent a non-dividend distribution as provided under #15 below.

- 1) On March 30, 2018, 810 Seventh Avenue Member paid cash distributions on preferred stock of \$60.00 to shareholders of record on March 13, 2018.
- 2) On September 28, 2018, 810 Seventh Avenue Member paid cash distributions on preferred stock of \$60.00 to shareholders of record on September 10, 2018.

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 ▶ The amounts below represent either a return of capital to each shareholder or capital gain if basis is insufficient.

- 1) On March 30, 2018 - \$60.00 per share or 12%
- 2) On September 28, 2018 - \$60.00 per share or 12%

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 ▶ Earnings and profits were calculated under IRC Section 312 as modified by IRC Section 857(d) applicable to Real Estate Investment Trusts. Distributions are treated as taxable dividends to the extent of earnings and profits. Distributions in excess of earnings and profits allocable to the shareholders reduce the shareholder's tax basis in its share but not below zero.

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)(2), IRC Section 316, IRC Section 857

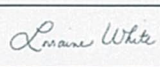
18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year ending December 31, 2018.

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 ▶ 02/15/2019

Print your name ▶ Minjue sheen Title ▶ Manager

Paid Preparer Use Only	Print/Type preparer's name <u>Lorraine White</u>	Preparer's signature 	Date <u>2/13/2019</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00185124</u>
	Firm's name ▶ <u>Grant Thornton LLP</u>			Firm's EIN ▶ <u>36-6055558</u>	
	Firm's address ▶ <u>1000 Wilson Blvd, Ste 1400 Arlington, VA 22209</u>			Phone no. <u>703-847-7500</u>	