


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)(2)

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 shareholders should reduce their adjusted tax basis in their shares on the date indicated and for the amount of the distributions described above.

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 ▶  Date ▶ 1/18/2019
Print your name ▶ Adam M. Cohen Title ▶ SVP, Tax

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.

FORM 8937
WG Net Lease I REIT
Attachment

PART II, LINE 15:

PER SHARE REDUCTION OF BASIS

Class A Common Shares:

DISTRIBUTION DATE	AMOUNTS
1/30/2018	0.0040993
4/19/2018	0.0046850
7/26/2018	0.0044842
10/29/2018	0.0046515