

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Pacific Oak Strategic Opportunity REIT Inc.			2 Issuer's employer identification number (EIN) 26-3842535		
3 Name of contact for additional information Kristin Almendarez		4 Telephone No. of contact 949-630-0849		5 Email address of contact kalmendarez@pac-oak.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11150 Santa Monica Blvd., Suite 400				7 City, town, or post office, state, and ZIP code of contact Los Angeles, CA 90025	
8 Date of action various see 14. below			9 Classification and description Common Stock		
10 CUSIP number 694701 103		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 19, 2019 (record date March 14, 2019)
June 19, 2019 (record date June 14, 2019)
September 18, 2019 (record date September 13, 2019)

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 ▶
March 19, 2019: Distribution per share \$0.00860000; Return of Capital per share \$0.00860000
June 19, 2019: Distribution per share \$0.00860000; Return of Capital per share \$0.00860000
September 18, 2019: Distribution per share \$0.00860000; Return of Capital per share \$0.00860000

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**

Blank lines for listing applicable Internal Revenue Code sections.

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

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Not applicable**

Blank lines for providing other necessary information.

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 ▶ *Kristin Almendarez* Date ▶ 1/28/20

Print your name ▶ **Kristin Almendarez** Title ▶ **Corporate Controller**

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.			