

CORRECTED

Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name KBS Strategic Opportunity REIT Inc.		2 Issuer's employer identification number (EIN) 26-3842535	
3 Name of contact for additional information Stacie Yamane	4 Telephone No. of contact 949-417-6560	5 Email address of contact syamane@kbsrealty.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 620 Newport Center Drive, Ste 1300		7 City, town, or post office, state, and Zip code of contact Newport Beach, CA 92660	
8 Date of action various see 14. below	9 Classification and description Common Stock		
10 CUSIP number 48242N106	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:**
April 15, 2014 (record date March 31, 2014); June 23, 2014 (record date June 16, 2014);
September 24, 2014 (record date September 15, 2014) and December 29, 2014 (record date December 15, 2014).

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 ▶
April 15, 2014: Distribution per share \$0.049315; Return of Capital per share \$0.049315
June 23, 2014: Distribution per share \$0.056096; Return of Capital per share \$0.056096
September 24, 2014: Distribution per share \$0.069315; Return of Capital per share \$0.069315
December 29, 2014: Distribution per share \$0.088219; Return of Capital per share \$0.088219

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 ▶ 2/4/15

Print your name ▶ **Stacie K Yamane** Title ▶ **Chief Accounting Officer**

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.