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

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer						
1 Issuer's name	2 Issuer's employer identification number (EIN)					
KBS Strategic Opportunity REIT Inc.	26-3842535					
Name of contact for additional information Telephone No. of contact		5 Email address of contact				
Stacie Yamane	949-417-6560	syamane@kbsrealty.com				
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact					
620 Newport Center Drive, Ste 1300	Newport Beach, CA 92660					
8 Date of action						
various see 14. below	Common Stock					
10 CUSIP number 11 Serial number(s	12 Ticker symbol	13 Account number(s)				
48242N106						
Part II Organizational Action Attac	h additional statements if needed. See	e back of form for additional questions.				
		against which shareholders' ownership is measured for				
the action The following distributions	were made in 2013:					
April 4, 2013 and December 5, 2013.						
The total distributed was not in excess of earn	sings and profits: as a result, the return of	of canital per share was \$0 000000				
The total distributed was not in excess of earl	ings and pronts, as a result, the return t	or capital per share was to occord				
Describe the quantitative effect of the orgal share or as a percentage of old basis ►	nizational action on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per				
April 4, 2013: Distribution per share \$0.0615	35; Return of Capital per share \$0.00000	0				
December 5, 2013: Distribution per share \$0.380000; Return of Capital per share \$0.000000						
		ation, such as the market values of securities and the inst and reduce the adjusted basis of stock.				

Part I		Organizational Action (continu	ed)		
17 Lis	st the a	applicable Internal Revenue Code sec	tion(s) and subsection(s) upon w	hich the tax treatment	is based >
Section	301				
1 8 Ca	an any	resulting loss be recognized? ► No	applicable		
	_				
			The state of the s		
19 Pr	ovide	any other information necessary to in	plement the adjustment, such as	s the reportable tax ye	oar ▶
	_				
	_				
	Unde	r penalties of perjury, I declare that I have , it is true, correct, and complete. Declarati	examined this return, including acco	mpanying schedules and ased on all information o	I statements, and to the best of my knowledge ar
a. I	Delici	, it is true, correct, and complete. Declarati	or or proparor (outer than officer) to o	acco on an incimation o	, which proparer has any thiermosger
Sign		/ 1/			1115/14
Here	Signa	ture ▶		Date ▶	1/17/14
	Print	your name ► Stacie K Yamane	- 10	Title ▶	Chief Accounting Officer
Deid		Print/Type preparer's name	Preparer's signature	Date	Check ☐ if PTIN
Paid					self-employed
Prepa		Firm's name ▶	W.		Firm's EIN ▶
Use C	חנ				Phone no.
		Firm's address > 37 (including accompanying stateme			