Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Is	ssuer		•		
1 Issuer's name				2 Issuer's employer identification number (EIN)	
Pacific Oak Strategic Opportunity REIT Inc.				26-3842535	
3 Name of contact for additional information 4 Telephone No. of			e No. of contact	5 Email address of contact	
			949-630-0849	kalmendarez@pac-oak.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact				7 City, town, or post office, state, and ZIP code of contact	
3200 Park Center Drive, Suite 800				Costa Mesa, CA 92626	
8 Date of action 9 Classification and description					
January 28, 2022		Commor	ı Stock		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)	
694701 103					
	nal Action Attac	ch additiona	I statements if needed	See back of form for additional questions.	
				date against which shareholders' ownership is measured for	
			profits were made on th		
January 28, 2022 (record da			piones were made on th	e ronowing date.	
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				· · · · · · · · · · · · · · · · · · ·	
					
			N. N. S.		
15 Describe the quantitati share or as a percentage		ınizational act	ion on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per	
January 28, 2022: Distributi	ion per share \$1.17	; Return of C	apital per share \$0.65		
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		<u></u>		<u> </u>	
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				ulation, such as the market values of securities and the gainst and reduce the adjusted basis of stock.	
			 		
				·	
					
-					
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Date

PTIN

Check if self-employed

Firm's EIN ▶

Phone no.

Preparer's signature

Print/Type preparer's name

Firm's name

Firm's address ▶

Paid

Preparer

Use Only