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(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	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
STERLING OFFICE AND INDUSTRIAL TRUST				81-1717620
3 Name of contact for additional information 4 Telephone No. of contact				5 Email address of contact
ANGIE STOCK 701-353-2730 6 Number and street (or P.O. box if mail is not delivered to street address) of contact				ASTOCK@SRETRUST.COM 7 City, town, or post office, state, and ZIP code of contact
o Number and Street (or P.O. DOX if mains not delivered to street address) of contact				7 Oity, town, or post office, state, and zir code of contact
1711 GOLD DRIVE SOUTH, SUITE 100				FARGO, ND 58103
8 Date of action 9 Classification and description				
VARIOUS		sтоск		
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)
# ALCOHOL				- 1.44E
N/A			N/A	N/A
				See back of form for additional questions.
				ate against which shareholders' ownership is measured for
sterling	Office and industri	ai irust mad	e distributions to commo	n shareholders during 2017.
45 Describe the constitution			ion on the basis of the app	urity in the hands of a U.S. taxpayer as an adjustment per
				esent a 7.92431% return of capital to the common
shareholders.	<u> </u>	e above reie	renced distributions repri	esent a 7.92431% return of capital to the common
Silai enoluei S.				
40		! al ala		detion, and the market values of popurities and the
				ulation, such as the market values of securities and the 645.41 out of current and accumulative earnings and
				of earnings and profits represents a return of capital.
				017 earnings and profits as of January 15, 2018.
The above referenced retur	ii Oi Capitai is base	u on the con	ipany a beat catimate of a	or curnings and promo as or surroury regions.
	2			
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