

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
LPT HOLDING REIT LLC		20-8150740	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
MICHAEL MCMAHON	516-506-6000	mmcmahon@rxrrealty.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	
C/O RXR REALTY, 625 RXR PLAZA		UNIONDALE, NY 11556	
8 Date of action		9 Classification and description	
VARIOUS		NON-TAXABLE RETURN OF CAPITAL	
10 CUSIP number	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 ▶ LPT HOLDING REIT LLC MADE CASH DISTRIBUTIONS TO ITS COMMON AND PREFERRED SHAREHOLDERS DURING THE 2015 TAX YEAR. THESE DISTRIBUTIONS REPRESENT NON-DIVIDEND DISTRIBUTIONS (I.E., RETURN OF CAPITAL). DISTRIBUTIONS WERE MADE ON 01/9/2015, 4/9/2015, 6/2/2015, 7/9/2015, 10/9/15 AND 12/15/15.

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 ▶ THE BASIS OF THE SECURITY SHOULD BE REDUCED BY 100.0% OF THE TOTAL DISTRIBUTION RECEIVED. DURING 2015, \$14,478 WAS DISTRIBUTED ON THE PREFERRED SHARES AND \$567,500 WAS DISTRIBUTED ON THE COMMON SHARES.

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 ▶ THE NON-DIVIDEND DISTRIBUTION REPRESENTS DISTRIBUTIONS ASSOCIATED WITH THE 2015 TAX YEAR WHICH ARE IN EXCESS OF THE CURRENT YEAR AND ACCUMULATED EARNINGS AND PROFITS.


Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► PURSUANT TO SECTION 301(c)(2) OF THE INTERNAL REVENUE CODE (AS AMENDED), THE PORTION OF ANY DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► THERE IS NO LOSS AS A RESULT OF THE DISTRIBUTION.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE RETURN OF CAPITAL AMOUNT WILL BE REPORTED TO SHAREHOLDERS ON FORM 1099-DIV FOR THE TAX YEAR 2015.

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 ► 1/15/16

Print your name ► MICHAEL MCMAHON Title ► AUTHORIZED PERSON

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.