

Part II Organizational Action (continued)

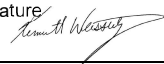
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ THE NONDIVIDEND DISTRIBUTIONS ARE DETERMINED PURSUANT TO IRC SECTION 301 (c).

18 Can any resulting loss be recognized? ▶ NO.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTING TAX YEAR IS 2020.

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 ▶ _____

Paid Preparer Use Only	Print your name ▶ SETH MOLOD		Title ▶ CFO	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	KENNETH WEISSENBERG			PTIN P00738677
	Firm's name ▶ EISNERAMPER LLP	Firm's address ▶ 733 THIRD AVENUE, NEW YORK, NY 10017-2703		Firm's EIN ▶ 13-1639826
			Phone no. 212-949-8700	

Lightstone Value Plus Real Estate Investment Trust Inc
20-1237795
Year Ended December 31, 2020

Supplemental Attachment to Form 8937

Record Date	Payable Date	Per Share Distribution	Nondividend Distribution
12/31/2019	1/15/2020	\$ 0.175000	\$ 0.050733
3/31/2020	4/15/2020	\$ 0.175000	\$ 0.050733
6/30/2020	7/15/2020	\$ 0.175000	\$ 0.050733
9/30/2020	10/15/2020	\$ 0.175000	\$ 0.050733