



**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).

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**18** Can any resulting loss be recognized? ▶ NO.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTING TAX YEAR IS 2022

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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 ▶ 1/31/2023

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Seth Molod</u>	Preparer's signature	Title ▶ <u>CFO</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

Lightstone Value Plus Real Estate Investment Trust Inc  
20-1237795  
Year Ended December 31, 2022

Supplemental Attachment to Form 8937

<b>Record Date</b>	<b>Payable Date</b>	<b>Per Share Distribution</b>	<b>Nondividend Distribution</b>
12/31/2021	1/15/2022	\$ 0.175000	\$ 0.153274
3/31/2022	4/15/2022	\$ 0.175000	\$ 0.153274
6/30/2022	7/15/2022	\$ 0.175000	\$ 0.153274
9/30/2022	10/15/2022	\$ 0.175000	\$ 0.153274