

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
UNITED REALTY TRUST INCORPORATED		45-3770595	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
JOSEPH LOPARRINO	(212) 388-6828	JOSEPH.L@URPA.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	
44 WALL STREET - SECOND FLOOR		NEW YORK, NY 10005	
8 Date of action		9 Classification and description	
VARIOUS - SEE 14 BELOW		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
91199L103			

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 ► DISTRIBUTIONS IN EXCESS OF EARNINGS AND PROFITS WERE MADE ON THE FOLLOWING DATES:
2/15/2013, 3/15/2013, 4/15/2013, 5/15/2013, 6/15/2013, 7/15/2013, 8/15/2013, 9/16/2013, 10/15/2013, 11/15/2013, AND 12/15/2013

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 ► 2/15/13: DISTRIBUTION PER SHARE \$0.065; RETURN OF CAPITAL PER SHARE \$0.065
3/15/13: DISTRIBUTION PER SHARE \$0.059; RETURN OF CAPITAL PER SHARE \$0.059
4/15/13: DISTRIBUTION PER SHARE \$0.065; RETURN OF CAPITAL PER SHARE \$0.065
5/15/13: DISTRIBUTION PER SHARE \$0.063; RETURN OF CAPITAL PER SHARE \$0.063
6/15/13: DISTRIBUTION PER SHARE \$0.065; RETURN OF CAPITAL PER SHARE \$0.065
7/15/13: DISTRIBUTION PER SHARE \$0.063; RETURN OF CAPITAL PER SHARE \$0.063
8/15/13: DISTRIBUTION PER SHARE \$0.065; RETURN OF CAPITAL PER SHARE \$0.065
9/16/13: DISTRIBUTION PER SHARE \$0.065; RETURN OF CAPITAL PER SHARE \$0.065
10/15/13: DISTRIBUTION PER SHARE \$0.063; RETURN OF CAPITAL PER SHARE \$0.063
11/15/13: DISTRIBUTION PER SHARE \$0.065; RETURN OF CAPITAL PER SHARE \$0.065
12/15/13: DISTRIBUTION PER SHARE \$0.063; RETURN OF CAPITAL PER SHARE \$0.063

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 ► DISTRIBUTIONS IN EXCESS OF EARNINGS AND PROFITS ARE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF STOCK.

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 TAX TREATMENT IS BASED ON INTERNAL REVENUE CODE SECTIONS 301(c)(1)-(3)

18 Can any resulting loss be recognized? ► NOT APPLICABLE

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS 2013.

Sign Here

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.

Signature ►

Joseph Loparrino

Date ►

2/4/2014

Print your name ► JOSEPH LOPARRINO

Title ► CHIEF ACCOUNTING OFFICER

Paid Preparer Use Only

Print/Type preparer's name

RICHARD J. GRAFF, JR.

Preparer's signature

Richard J. Graff Jr.

Date

01/30/14

Check ☐ if self-employed

PTIN

P00646683

Firm's name ► ERNST & YOUNG U.S. LLP

Firm's EIN ►

34-6565596

Firm's address ► 5 TIMES SQUARE, NEW YORK, NY 10036

Phone no.

212-773-3000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054