Form **8937**(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 Issuer							
1 Issuer's name 2 Issuer's employer identification number (EIN							
RETAIL VALUE INC.	82-4182996						
3 Name of contact for additional information	5 Email address of contact						
APRIL M. EHRENBEIT		216-755-5500	TAX@SITECENTERS.COM				
6 Number and street (or P.O. box if mail is r	7 City, town, or post office, state, and ZIP code of contact						
3300 ENTERPRISE PARKWAY			BEACHWOOD, OH 44122				
8 Date of action 9 Classification and description							
SEE BELOW							
10 CUSIP number 11 Serial numb	er(s)	12 Ticker symbol	13 Account number(s)				
76133Q102	76133Q102						
the action The taxpayer made a complete liquidating distribution under Internal Revenue Code 311 of Retail Value Inc (82-4182996) effective 04/03/2024. 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 Internal Revenue Code 311 (a) Distribution in Complete Liquidation Treated as an Exchange - Amounts received by a shareholder in a distribution in complete liquidation of a corporation shall be treated as full payment in exchange of							
the stock.							
Date Paid Per Share Distribution							
04/03/2024 0.110000							
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 taxpayer had a complete dissolution and liquidation of Retail Value Inc.							

Pai	rt II	Organizational Action (continued)		- age =			
17	-	t the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to	reatment is based ▶	IRC 311 (a).			
18	Ca	n any resulting loss be recognized? ▶ No.					
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This action is effective on the							
	of	the distribution identified above.	Tills o	iction is elective on the			
	T	Under penalties of perjury, I declare that I have examined this return, including accompanying sche	edules and statements,	and to the best of my knowledge and			
Sig Her		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 Date Date					
	Print your name ► April M. Ehrenbeit Title ► Senior Director of Tax						
Pai Pre		Print/Type preparer's name Preparer's signature	Date 1/18/2025	Check if self-employed P01593611			
		nly Firm's name ► PWC US Tax LLP	•	Firm's EIN ▶ 92-0460586			
		Firm's address ▶ One North Wacker, Chicago, IL 60606		Phone no. 312-298-2000			
Sell	u 1"0	rm 8937 (including accompanying statements) to: Department of the Treasury, Internal Re	evenue Service, Ogo	ien, UT 84201-0054			

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.