

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

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name WP CAREY, INC.		2 Issuer's employer identification number (EIN) 45-4549771	
3 Name of contact for additional information JIWEI YUAN	4 Telephone No. of contact 212-492-1100	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 50 ROCKEFELLER PLAZA, 2ND FLOOR		7 City, town, or post office, state, and Zip code of contact NEW YORK, NY 10020	
8 Date of action SEE BELOW		9 Classification and description COMMON STOCK	
10 CUSIP number 92936U109	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 ▶ WP CAREY, INC. ("TAXPAYER") MADE CASH DISTRIBUTIONS TO ITS SHAREHOLDERS IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. SEE PART II LINE 15 FOR THE AMOUNT OF THESE DISTRIBUTIONS PER SHARE.

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 DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY IN THE HANDS OF THE U.S. SHAREHOLDER(S) AS FOLLOWS:

PER SHARE REDUCTION OF BASIS	
DATE	COMMON STOCK
10/15/2012	\$0.03

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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC. SEC. 312, AS MODIFIED BY IRC. SEC. 857(d) FOR A REAL ESTATE INVESTMENT TRUST, AND THE REGULATIONS THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF BASIS.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC. SEC. 301(c)(2)

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATE OF DISTRIBUTION IDENTIFIED ABOVE.

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 ▶		Title ▶ <u>VICE PRESIDENT</u>	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	<u>STEVE TYLER</u>		<u>02/05/2013</u>	PTIN <u>P00743605</u>
	Firm's name ▶	Firm's EIN ▶		Phone no.
<u>PRICEWATERHOUSECOOPERS LLP</u>		<u>13-4008324</u>		<u>646-471-3000</u>
Firm's address ▶				
<u>300 MADISON AVENUE, NEW YORK, NY 10017</u>				