

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name AmREIT, INC.			2 Issuer's employer identification number (EIN) 20-8857707		
3 Name of contact for additional information De Anne Dunn		4 Telephone No. of contact (803) 744-6764		5 Email address of contact DDunn@edens.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1221 Main Street, Suite 1000			7 City, town, or post office, state, and Zip code of contact Columbia, SC 29201		
8 Date of action 2/18/2015		9 Classification and description Common Shares			
10 CUSIP number 03216B208	11 Serial number(s)	12 Ticker symbol AMRE		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 ▶ On 2/18/2015 AmREIT, Inc. merged with Saturn Subsidiary, LLC, a wholly-owned subsidiary of Edens Limited Partnership (EIN 57-1102937). The merger is treated as a taxable sale of assets by AmREIT Inc. in exchange for merger consideration, followed by a liquidating distribution of \$26.55 per share to the AmREIT Inc. shareholders under IRC Sections 331 and 336.

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 ▶ As a result of the above described organizational action, the shareholders generally will recognize gain or loss on the deemed surrender and exchange of the shares being cancelled in complete liquidation. A shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distribution and the tax basis in these shares. After the transaction and the recognition event, a shareholder will be deemed to no longer own any shares or have any tax basis in the shares.

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 ▶ Amounts received by a shareholder in a complete liquidation of interest are treated as full payment in exchange for the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidating distribution proceeds, resulting in gain or loss. After the transaction and the recognition event, a shareholder will be deemed to no longer own any such shares or have any tax basis in the shares.

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 Sections 331 and 336

18 Can any resulting loss be recognized? ▶ Since this is a complete taxable liquidation, loss can be recognized by the selling shareholders.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The liquidating distribution will be reported to the shareholders on the 2015 Federal Form 1099-DIV.

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 ▶ <u>DeAnne C. Dunn</u>	Date ▶ <u>7/23/2015</u>		
Paid Preparer Use Only	Print your name ▶ <u>DeAnne C. Dunn</u>	Title ▶ <u>VP Tax Strategy + Planning</u>		
	Print/Type preparer's name <u>DAVID SANDERS</u>	Preparer's signature <u>[Signature]</u>	Date <u>7/23/2015</u>	Check <input type="checkbox"/> if self-employed PTIN <u>P00407038</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>	Firm's EIN ▶ <u>86-1065772</u>		
	Firm's address ▶ <u>1111 BAGBY ST, SUITE 4500 HOUSTON, TX 77002-2591</u>	Phone no. <u>713-982-2000</u>		