

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
WASHINGTON REAL ESTATE INVESTMENT TRUST		53-0261100	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
	301-984-9400	INFO@WRIT.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	
6110 EXECUTIVE BOULEVARD, SUITE 800		ROCKVILLE, MD 20852-3927	
8 Date of action		9 Classification and description	
		STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
939653101		WRE	

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 ▶ Washington Real Estate Investment Trust made cash distributions on March 29, 2013, June 28, 2013, September 30, 2013 and December 31, 2013 to each of its common stock shareholders of record on March 15, 2013, June 14, 2013, September 16, 2013 and December 16, 2013, respectively.

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 ▶ A portion of each cash distribution made by Washington Real Estate Investment Trust during the calendar year 2013 is not taxable as a dividend under Section 301(c)(1), but is applied against basis under Section 301(c)(2) ("return of capital"). The return of capital on a per share basis is as follows:

Distribution Date	Amount per Share
March 29, 2013	\$0.11312
June 28, 2013	\$0.11312
September 30, 2013	\$0.11312
December 31, 2013	\$0.11312

As such, each shareholder's tax basis in the common stock of Washington Real Estate Investment Trust is decreased by the lesser of the amount of the shareholder's share of the return of capital distributions or the shareholder's tax basis in such common stock.

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 change in basis was determined by comparing the cash distributions made by Washington Real Estate Investment Trust during calendar year 2013 to the amount of Washington Real Estate Investment Trust's 2013 current earnings and profits determined under Sections 312 and 316. Total cash distributions to the common shares made during the calendar year were \$79,689,486 and the 2013 current earnings and profits were \$49,640,241 resulting in a total return of capital for the tax year 2013 attributable to all shareholders of the common stock in the amount of \$30,049,245. Accordingly, the return of capital percentage is 37.71% (\$30,049,245 / \$79,689,486).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301, 312 and 316.

18 Can any resulting loss be recognized? ▶ No loss can be recognized as a result of the cash distributions to the common shareholders.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reporting tax year is the 2013 calendar year.

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 ▶

1/21/14

Print your name ▶ LAURA FRANKLIN

Title ▶ EXECUTIVE VP ACCOUNTING

Paid Preparer Use Only

Print/Type preparer's name <u>SCOTT RIDDELL</u>	Preparer's signature 	Date <u>01/21/14</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00642363</u>
Firm's name ▶ <u>ERNST & YOUNG U.S. LLP</u>	Firm's EIN ▶ <u>34-6565596</u>		Phone no. <u>703-747-1000</u>	
Firm's address ▶ <u>8484 WESTPARK DRIVE, MCLEAN, VA 22102</u>				