Report of Organizational Actions Affecting Basis of Securities

Part I  Reporting Issuer

1  Issuer's name
SITE CENTERS CORP. (FKA DDR CORP.)

2  Issuer's employer identification number (EIN)
34-1723097

3  Name of contact for additional information
APRIL EHRENBEIT

4  Telephone No. of contact
216-755-5500

5  Email address of contact
aehrenbein@sitecenters.com

6  Number and street (or P.O. box if mail is not delivered to street address) of contact
3300 ENTERPRISE PARKWAY, ATTN: TAX DEPT

7  City, town or post office, state and ZIP code of contact
BEACHWOOD, OH 44122

8  Date of action

9  Classification and description

See Below

10 CUSIP number
23317H102

11 Serial number(s)

12 Ticker symbol
DDR

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: The 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.

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 basis of the security in the hands of the shareholder as follows:

<table>
<thead>
<tr>
<th>Date Paid</th>
<th>Return of Capital Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/05/2018</td>
<td>$ 0.155812</td>
</tr>
<tr>
<td>04/03/2018</td>
<td>$ 0.155812</td>
</tr>
<tr>
<td>07/03/2018</td>
<td>$ 0.311264</td>
</tr>
<tr>
<td>10/10/2018</td>
<td>$ 0.164013</td>
</tr>
</tbody>
</table>

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 Section 312, as modified by IRC Section 857(d) for a Real Estate Investment Trust, and the regulations thereunder. Amounts in excess of the earnings and profits reduce the shareholder's tax basis in its shares to the extent of basis.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based
IRC Section

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 dates of the distributions 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.

Signature ___________________________ Date __________

Print your name April Ehrenheit
Preparer’s signature

Paid Preparer Use Only
Print/Type preparer’s name Jill H. Loftus
Preparer’s EIN P00021417
Firm’s name PricewaterhouseCoopers LLP
Firm’s EIN 13-4008324
Firm’s address 200 Public Square, Suite 1900, Cleveland, OH 44114-2301
Phone no. 216-875-3000

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