

Amended

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>RESOURCE REAL ESTATE OPPORTUNITY REIT, INC.</b>		2 Issuer's employer identification number (EIN) <b>27-0331816</b>	
3 Name of contact for additional information <b>INVESTOR RELATIONS</b>	4 Telephone No. of contact <b>866-469-0129</b>	5 Email address of contact <b>IR@RESOURCEREIT.COM</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>ONE CRESCENT DRIVE, SUITE 203</b>		7 City, town, or post office, state, and Zip code of contact <b>PHILADELPHIA, PA 19112</b>	
8 Date of action <b>SEE ATTACHED</b>	9 Classification and description <b>COMMON STOCK</b>		
10 CUSIP number <b>N/A</b>	11 Serial number(s) <b>N/A</b>	12 Ticker symbol <b>N/A</b>	13 Account number(s) <b>N/A</b>

**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 ▶ **DURING THE YEAR ENDED DECEMBER 31, 2013, RESOURCE REAL ESTATE OPPORTUNITY REIT, INC. ("OPP REIT") PAID CASH DISTRIBUTIONS THAT ARE CLASSIFIED AS NONDIVIDEND DISTRIBUTIONS TO HOLDERS OF ITS COMMON STOCK.**

**SEE THE ATTACHED FOR DATES OF THE ORGANIZATIONAL ACTION.**

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 ▶ **SEE ATTACHED.**

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 REDUCTION IN TAX BASIS WAS CALCULATED BY THE DIFFERENCE BETWEEN TOTAL CASH DISTRIBUTIONS FOR THE TAX YEAR 2013 LESS THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS. BECAUSE THE CASH DISTRIBUTIONS EXCEEDED THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS, THE DIFFERENCE IS A RETURN OF CAPITAL TO EACH SHAREHOLDER.**



RESOURCE REAL ESTATE OPPORTUNITY REIT, INC.

27-0331816

ATTACHMENT TO FORM 8937

**PART I, ITEM 8 and PART II ITEM 14:**

**SECURITY DESCRIPTION**

Resource Real Estate Opportunity REIT, Inc. Common Stock

**DATES OF ACTION**

1/15/13, 2/15/13, 3/15/13, 4/15/13, 5/1/13, 6/3/13, 7/1/13, 8/1/13  
9/3/13, 10/1/13, 11/1/13, 12/2/13

**PART II, ITEM 15:**

<b>SECURITY DESCRIPTION</b>	<b>PAYMENT DATE</b>	<b>REDUCTION IN TAX BASIS PER SHARE</b>
Resource Real Estate Opportunity REIT, Inc. Common Stock	1/15/2013	\$0.075
Resource Real Estate Opportunity REIT, Inc. Common Stock	2/15/2013	\$0.025
Resource Real Estate Opportunity REIT, Inc. Common Stock	3/15/2013	\$0.025
Resource Real Estate Opportunity REIT, Inc. Common Stock	4/15/2013	\$0.025
Resource Real Estate Opportunity REIT, Inc. Common Stock	5/1/2013	\$0.025
Resource Real Estate Opportunity REIT, Inc. Common Stock	6/3/2013	\$0.033
Resource Real Estate Opportunity REIT, Inc. Common Stock	7/1/2013	\$0.033
Resource Real Estate Opportunity REIT, Inc. Common Stock	8/1/2013	\$0.033
Resource Real Estate Opportunity REIT, Inc. Common Stock	9/3/2013	\$0.033
Resource Real Estate Opportunity REIT, Inc. Common Stock	10/1/2013	\$0.033
Resource Real Estate Opportunity REIT, Inc. Common Stock	11/1/2013	\$0.033
Resource Real Estate Opportunity REIT, Inc. Common Stock	12/2/2013	\$0.033