

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

OMB No. 1545-2724

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Behringer Harvard REIT I, Inc.		2 Issuer's employer identification number (EIN) 66-0509958	
3 Name of contact for additional information Behringer Harvard Investor Relations	4 Telephone No. of contact 866-655-3850	5 Email address of contact Investor-Relations@BehringerHarvard.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 15601 Dallas Parkway, Suite 600		7 City, town, or post office, state, and Zip code of contact Addison, Texas 75001	
8 Date of action See Attached Statement		9 Classification and description Stock—Common Shares	
10 CUSIP number 77249100	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 ▶
Shareholders of record on the record dates listed (see attached schedule) received distributions on the common shares. These distributions represent a 100% return of capital, as a result the distributions will reduce the shareholders common stock basis by the amount of the 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 tax basis in the common shares held is reduced by the distributions paid in the 2011 tax year. One hundred percent of the 2011 distributions will constitute a basis reduction.

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 ▶
Based on computations as of January 17, 2012 Behringer Harvard REIT I, Inc. has determined that 100% of the 2011 distributions constitute a return of capital.

Part VII Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

Per the Internal Revenue Code Section 301(c)(2): The portion of the distribution which is not a dividend shall be applied against and reduce the basis of the stock.

Per the Internal Revenue Code Section 316(a)(2): The term dividend means any distribution of property made by a corporation to its shareholders out of its earnings and profits of the taxable year (computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year), without regard to the amount of the earnings and profits at the time the distribution was made.

18 Can any resulting loss be recognized? ▶

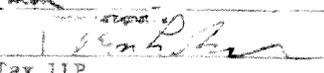
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

See Attached Schedule

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:  Date ▶ 1/13/2012

Print your name ▶ Tom Simon Title ▶ Sup Date 1/13/2012

Paid Preparer Use Only	Print/Type preparer's name	Print/Type preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Ron L. Reeves		1/13/2012	<input type="checkbox"/>	P00002529
	Firm's name ▶ Deloitte Tax LLP			Firm's EDN ▶ 86-1065772	
	Firm's address ▶ 2200 Ross St #1600 Dallas Tx 75201			Phone no.	

Send Form 990 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

BEHRINGER HARVARD

Behringer Harvard REIT I, Inc.

Issuers EIN: 68-0509956

Attachment to IRS Form 8937

Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	2011 Taxable Ordinary Dividends	2011 Return of Capital	2011 Long-Term Gain
12/31/2010	N/A	1/12/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
1/31/2011	N/A	2/2/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
2/28/2011	N/A	3/2/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
3/31/2011	N/A	4/1/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
4/29/2011	N/A	5/2/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
5/31/2011	N/A	6/2/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
6/30/2011	N/A	7/5/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
7/29/2011	N/A	8/1/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
8/31/2011	N/A	9/2/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
9/30/2011	N/A	10/4/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
10/31/2011	N/A	11/1/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -
11/30/2011	N/A	12/1/2011	\$ 0.0083	\$ -	\$ 0.0083	\$ -

TOTAL			\$ 0.1000	\$ -	\$ 0.1000	\$ -
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Percentage: 100.00% 0.00% 100.00% 0.00%