

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name COREENERGY INFRASTRUCTURE TRUST, INC.		2 Issuer's employer identification number (EIN) 20-3431375	
3 Name of contact for additional information MARK CHRISTIAN SCHAROSCH	4 Telephone No. of contact 816-875-3705	5 Email address of contact INFO@CORRIDORTRUST.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1100 WALNUT, SUITE 3350		7 City, town, or post office, state, and Zip code of contact KANSAS CITY, MO 64106	
8 Date of action 12/01/2015		9 Classification and description COMMON STOCK	
10 CUSIP number 21770U 502	11 Serial number(s)	12 Ticker symbol CORR	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 ▶ COREENERGY INFRASTRUCTURE TRUST, INC. (COREENERGY) COMPLETED A 1-FOR-5 REVERSE STOCK SPLIT, WHICH BEGAN TRADING ON DECEMBER 2, 2015. NO FRACTIONAL SHARES WERE ISSUED IN CONNECTION WITH THE REVERSE STOCK SPLIT. SHAREHOLDERS WHO WOULD OTHERWISE RECEIVE A FRACTIONAL SHARE WERE ENTITLED TO RECEIVE A CASH PAYMENT IN LIEU OF SUCH FRACTIONAL SHARES.

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 ▶ COMMON SHAREHOLDERS RECEIVED ONE COMMON SHARE FOR EVERY 5 COMMON SHARES OWNED ON DECEMBER 1, 2015. A SHAREHOLDER'S AGGREGATE BASIS IN THE COMMON SHARES HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT SHOULD BE ALLOCATED AMONG THE COMMON SHARES HELD IMMEDIATELY FOLLOWING THE REVERSE STOCK SPLIT.

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 ▶ A SHAREHOLDER'S BASIS IN COREENERGY STOCK IN EACH .2 SHARE EQUALS THE BASIS OF THE SHARE EXCHANGED FOR SUCH .2 SHARE

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ TAX TREATMENT IS BASED UPON INTERNAL REVENUE CODE SECTION 354(a), 358(a), AND 368(a).

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ GENERALLY THE REVERSE STOCK SPLIT SHOULD NOT CONSTITUTE A TAXABLE TRANSACTION EXCEPT TO THE EXTENT CASH WAS RECEIVED FOR FRACTIONAL SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISOR REGARDING THEIR INDIVIDUAL FACTS.

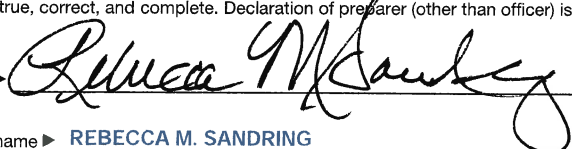
Blank lines for providing information regarding loss recognition.

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

Blank lines for providing other necessary information.

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 ▶  Date ▶ 1/8/16

Print your name ▶ REBECCA M. SANDRING Title ▶ CHIEF ACCOUNTING OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.