

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SABRA HEALTH CARE REIT, INC.		2 Issuer's employer identification number (EIN) 27-2560479	
3 Name of contact for additional information HAROLD W. ANDREWS, JR.	4 Telephone No. of contact (949) 679-0243	5 Email address of contact HANDREWS@SABRAHEALTH.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 18500 VON KARMAN AVENUE, SUITE 550		7 City, town, or post office, state, and Zip code of contact IRVINE, CA 92612	
8 Date of action SEE BELOW		9 Classification and description COMMON STOCK	
10 CUSIP number 78573L106	11 Serial number(s) -	12 Ticker symbol SBRA	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 PER SHARE.**

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 THE BASIS OF THE SECURITY IN THE HANDS OF THE U.S. TAXPAYER(S) AS FOLLOWS:**

DATE	PER SHARE REDUCTION OF BASIS COMMON STOCK
02/28/2013	\$ 0.22
05/31/2013	\$ 0.22
08/30/2013	\$ 0.22
11/29/2013	\$ 0.22

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 EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF BASIS.**

Part II Organizational Action (continued)

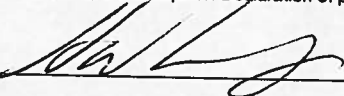
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC SECTION 301(c)(2)

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 DISTRIBUTION 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.

Sign Here


Signature ► 

Date ► _____

Print your name ► HAROLD W. ANDREWS, JR.

Title ► CFO

Paid Preparer Use Only

Print/Type preparer's name PHILIP C. SUTTON	Preparer's signature 	Date <u>1/27/14</u>	Check <input type="checkbox"/> if self-employed	PTIN P00236604
Firm's name ► <u>PRICEWATERHOUSECOOPERS LLP</u>	Firm's EIN ► 13-4008324		Phone no. (213) 356-6000	
Firm's address ► <u>601 SOUTH FIGUEROA STREET, LOS ANGELES, CA 90017</u>				