

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

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Corporate Property Associates 14 Inc.		13-3951476	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Jiwei Yuan	212-492-1100		
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
50 Rockefeller Plaza, 2nd Floor		New York, NY 10020	
<b>8</b> Date of action		<b>9</b> Classification and description	
See Below		Common Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
22003B305			

**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 ▶ On May 2, 2011 Corporate Property Associates 14 Inc. ("CPA:14") merged with and into Corporate Property Associates 16 - Global Inc. ("CPA:16 - Global") which qualified as a reorganization within the meaning of Internal Revenue Code Section 368(a).

**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 ▶ Each share of the common stock of CPA:14, which was issued at a \$0.001 par value share, was liquidated. CPA:14 stockholders received a total consideration of \$11.50 per share, consisting of (1) a special cash distribution of \$1.00 per share and (2) the right to elect to receive for each share of CPA:14 common stock that he or she owns either (a) 1.1932 shares of CPA:16 - Global common stock at \$0.001 per value per share or (b) an additional \$10.50 in cash.

Shareholders that received stock in CPA:16 - Global in exchange for the liquidation of their stock in CPA:14 should divide their total basis in the stock of CPA:14 by 1.1932 in order to calculate their per share basis in the stock of CPA:16 - Global.

**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 ▶ Shareholders that received stock in CPA:16 - Global as consideration for the liquidation of their stock in CPA:14 will adjust their basis per share to reflect the change in the number of shares they now hold in CPA:16 - Global.

