



USQ Core Real Estate Fund

Statement Pursuant to Section 19(a) of the Investment Company Act of 1940

On March 6, 2026, the USQ Core Real Estate Fund (“Fund”) paid a distribution on its common stock of \$4.886 per share to shareholders of Class I Shares on record at the close of business on March 5, 2026.

Each share class intends to make regular quarterly distributions based on the past and projected performance of the Fund. The amount of quarterly distributions may vary, depending on a number of factors. As portfolio and market conditions change, the rate of distributions on shares may change. There can be no assurance that a Fund will be able to declare a distribution in each period. Past performance is no guarantee of future results.

In accordance with generally accepted accounting principles (GAAP), the Fund estimates that 100% of the current distribution is attributable to return of capital and 100% of distributions for the Fund’s fiscal year is attributable to return of capital. This notice is not for tax reporting purposes and is being provided only for informational purposes to comply with the requirements of Section 19 of the Investment Company Act of 1940, as amended. The actual timing and character of distributions for federal income tax purposes are determined in accordance with income tax regulations which may differ from GAAP. The determination of what portion of each year’s distributions constitutes ordinary income, qualifying dividend income, short or long term capital gains or return of capital is reported to shareholders on Form 1099-DIV, which is mailed every year in mid-February.

There is no action required on your part at this time.

For more information regarding the USQ Core Real Estate Fund please contact (833) USQ-FUND or visit www.usq.com.