

Part II Organizational Action (continued)

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

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attached.

Blank lines for providing information regarding resulting loss recognition.

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

Blank lines for providing other information necessary for the adjustment.

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 ▶ [Handwritten Signature] Date ▶ 1-16-2017

Print your name ▶ David Forbes Title ▶ VP, Treasurer & Asst. Secretary

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.	

UCI INTERNATIONAL HOLDINGS, INC.

EIN: 80-0665732

ATTACHMENT TO IRS FORM 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

Disclaimer

The information in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories of shareholders or noteholders. Each Holder is urged to consult its own tax advisor regarding the particular consequences of the transactions described herein, including the impact to tax basis resulting therefrom.

Each Holder is also urged to consult the Joint Plan of Reorganization for UCI International LLC and its Debtor Affiliates Proposed by the Debtors, the Ad Hoc Committee of Senior Noteholders and the Official Committee of Unsecured Creditors dated December 2, 2016 (the "Plan"), and the Disclosure Statement for the Plan dated October 13, 2016 (the "Disclosure Statement"), including the section in the Disclosure Statement entitled "Certain United States Federal Income Tax Consequences of the Plan." Unless otherwise defined, all capitalized terms are defined as used in the Plan.

PART II

Item 14: Describe the organizational action and, if applicable, the date of the action or the date against which stockholders' ownership is measured for the action

On June 2, 2016, UCI International Holdings, Inc. (fka: UCI Acquisition Holdings (No. 1) Corp.) (the "Company") and certain of its affiliates filed voluntary petitions for reorganization under chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware. The Plan was confirmed on December 6, 2016, and became effective on December 30, 2016 (the "Effective Date"). Pursuant to the Plan, on the Effective Date, each Holder of Senior Notes received shares of New Common Stock in exchange for its Senior Notes. For more information, please see the Plan and Disclosure Statement, each of which are available at <http://uciholdings.com/investors.html>.

Item 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

Pursuant to the Plan, each Holder of Senior Notes exchanged its Senior Notes for New Common Stock.

Assuming that the Senior Notes constituted "securities" for U.S. federal income tax purposes, each Holder's aggregate tax basis in its New Common Stock will be equal to its tax basis in its Senior Notes Claim as of the Effective Date.

If the Senior Notes did not constitute "securities" for U.S. federal income tax purposes, however, each Holder of Senior Notes will recognize gain or loss upon the receipt of New Common Stock. In that event,

a Holder's tax basis in its Senior Notes will be extinguished and the tax basis in its New Common Stock will equal its fair market value on the Effective Date.

The U.S federal income tax laws do not specifically identify how to determine the fair market value of the New Common Stock for these purposes. In addition, the Issuer cannot provide information as to any particular Holder's tax basis or holding period in the Senior Notes. Each Holder should consult with its own tax advisor to determine its tax basis based on how and when it acquired the Senior Notes, and the fair market value for the New Common Stock.

Item 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

N/A. See Item 15.

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

Sections 361, 368(a)(1)(E), 1001, 1221, 1222, and 1223 of the Internal Revenue Code.

Item 18: Can any resulting loss be recognized?

Assuming the Senior Notes constituted "securities" for U.S. federal income tax purposes, no loss may be recognized on the Holder's exchange of its Senior Notes. If the Senior Notes did not constitute securities for U.S. federal income tax purposes, then a Holder may be permitted to recognize loss to the extent that the fair market value of the consideration it received in exchange for its Senior Notes was less than its aggregate tax basis in its Senior Notes on the Effective Date.

The U.S federal income tax laws do not specifically identify how to determine the fair market value of the New Common Stock for these purposes. In addition, the Issuer cannot provide information as to any particular Holder's tax basis or holding period in the Senior Notes. Each Holder should consult with its own tax advisor to determine its tax basis based on how and when it acquired the Senior Notes, and the fair market value for the New Common Stock.

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

The transactions described herein occurred on the Effective Date, which was December 30, 2016. Therefore, for calendar year taxpayers, the reportable tax year would be 2016.

Each Holder should consult with its own tax advisor to implement the adjustment, including determination of the reportable tax year.
