

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 316 and 301(c)

18 Can any resulting loss be recognized? ▶ For US federal income tax purposes, the distributions will not result in any tax loss for any Series G preferred shareholder of Seaspan Corporation.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2017.

Shareholders as of the following dates of record should reduce the basis of each share held as of those dates, by the following amounts per share:

- \$0.512500 per share held as of January 27, 2017
- \$0.512500 per share held as of April 28, 2017
- \$0.512500 per share held as of July 28, 2017
- \$0.512500 per share held as of October 27, 2017

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 ▶ DEC 07 2017

Print your name ▶ MARK CHU Title ▶ SECRETARY & GENERAL COUNSEL

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 ▶		Phone no.	
Firm's address ▶				