



**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 312, 316, 317, 301 and Reg. Sec. 1.1502-33.

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18 Can any resulting loss be recognized? ▶ THE DISTRIBUTIONS WOULD NOT CREATE A LOSS.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ADJUSTMENT TO BASIS WOULD BE TAKEN INTO ACCOUNT IN THE TAX YEAR OF THE SHAREHOLDER DURING WHICH THE DISTRIBUTIONS WERE RECEIVED (E.G. 2013 FOR CALENDAR YEAR SHAREHOLDERS). THIS ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO TAX YEAR END NOVEMBER 13, 2013.

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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 ▶ Martin Hunter Date ▶ 31 January 2014  
Print your name ▶ MARTIN HUNTER Title ▶ SVP, TAX AND TREASURER

|                               |                            |                      |      |   |              |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| <b>Paid Preparer Use Only</b> | 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.    |

**ATTACHMENT TO FORM 8937**

**PART II - Organizational Action**

**14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for action.**

NYSE Euronext ("NYX") made cash distributions to NYX shareholders in excess of its current and accumulated earnings and profits during 2013. NYX made the following cash distributions:

| <u>Date of Distribution</u> | <u>Amount</u>        |
|-----------------------------|----------------------|
| March 12, 2013              | \$ 72,960,291        |
| June 12, 2013               | \$ 72,968,987        |
| September 12, 2013          | <u>\$ 72,981,841</u> |
| Total                       | <u>\$218,911,119</u> |

The information set forth in this Form 8937 applies only to NYX shareholders who received cash distributions in 2013.

**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.**

NYX calculated the amount of its current and accumulated earnings and profits for federal income tax purposes. Based on this calculation, NYX determined that the aggregate amount of cash distributed by NYX to its shareholders in 2013 (\$218,911,119) exceeded the amount of its current and accumulated earnings and profits by \$164,236,950. Accordingly, the portion of each quarterly dividend of \$0.30 per share of NYX common stock that was not treated as dividend is equal to 75.02449% ( $\$164,236,950 / \$218,911,119$ ), or \$0.2251.

The portion of each distribution that is made out of current or accumulated earnings and profits is treated as a dividend for federal income tax purposes. Distributions that are not treated as dividends for federal tax purposes will be treated as a tax-free return of capital to the extent of (and will be applied against and reduce, but not below zero) a shareholder's adjusted basis in its share of NYX common stock. Any excess is treated as gain realized on the sale or other disposition of NYX common stock.

The above analysis of the corporation's earnings and profits was prepared based on information available to NYX on the date hereof. If this information changes after the date hereof, NYX intends to amend this Form 8937.