Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Nationstar Mortgage Holdings Inc. (WMIH Corp. as acquiring entity)	2 Issuer's employer identification number (EIN) 45-2156869
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 8950 Cypress Waters Blvd	7 City, town, or post office, state, and ZIP code of contact Coppell, TX 75019
8 Date of action July 31, 2018	9 Classification and description Nationstar Mortgage Holdings Inc. Common Stock, $0.01 par value

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
		NSM (prior)	

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 ▶ See attached

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 ▶ See attached

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 ▶ See attached

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

18 Can any resulting loss be recognized? ▶ See attached

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

Sign Here

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.

Signature ▶ Date ▶ 9-6-18

Print your name ▶ M. C. DAVENPORT Title ▶ VP - TAX

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Pete Talkington		8.23.18		P01336479
Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶	86-1065772
Firm's address ▶ 2200 Ross Ave Ste 1600 Dallas, TX 75201-6703			Phone no.	214-840-7000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Nationstar Mortgage Holdings Inc. (and WMIH Corp. as the acquiring entity)
EIN: 45-2156869
Attachment to Form 8937 – Part II

Line 14

On July 31, 2018 (the "Effective Time"), pursuant the Agreement and Plan of Merger dated February 12, 2018 (the "Merger Agreement") among Nationstar Mortgage Holdings Inc. ("Nationstar"), WMIH Corp. ("WMIH") and Wand Merger Corporation, a wholly owned subsidiary of WMIH ("Merger Sub"), Nationstar merged with and into Merger Sub with Nationstar remaining as the surviving entity and wholly owned subsidiary of WMIH (the "Merger").

In the Merger, each outstanding share of Nationstar common stock (other than shares owned by WMIH or Nationstar was exchanged, at the election of the holder of such share, after proration and adjustment pursuant to the Merger Agreement, for either (i) $16.917371 in cash (approximately 94% of $18.00) and 0.7686 shares of WMIH common stock (approximately 6% of 12.7793); or (ii) 12.7793 shares of WMIH common stock. Holders of Nationstar common stock who did not make a valid and timely election were deemed to have made a stock election.

No fractional shares of WMIH common stock were issued in the Merger. In lieu of any such fractional shares, each holder of Nationstar common stock who would otherwise be entitled to such fractional shares received an amount in cash based on a share price of $1.4237 (the volume-weighted average price of shares of WMIH common stock on NASDAQ (as reported on Bloomberg L.P. under the function "VWAP") for the period of the ten (10) consecutive trading days ending on the second full trading day prior to the Effective Time).

Other aspects of the Merger not discussed herein (e.g., the treatment of Nationstar restricted stock and Nationstar restricted stock units) are beyond the scope of Form 8937.

Line 15

The receipt of cash and/or WMIH common stock in exchange for Nationstar common stock in the Merger generally was a taxable transaction for United States federal income tax purposes. Accordingly, a U.S. holder's tax basis in each share of WMIH common stock received in the Merger (including any fractional shares of WMIH common stock settled in cash) is equal the fair market value of such share at the Effective Time of the Merger.

Line 16

Under generally applicable federal income tax rules, one reasonable approach to determine the fair market value of WMIH common stock for purposes of establishing the tax basis in such share is to use the mean of the highest and the lowest quoted selling prices of WMIH common stock on July 31, 2018, which is $1.43.

Additional information on the Merger may be found in the registration statement on Form S-4/A filed by WMIH and Nationstar (Registration No. 333-223862).

Nationstar shareholders should consult with a qualified tax advisor regarding their specific U.S. income tax consequences of the Merger (including, but not limited to, the computation of gain and tax basis).

Line 17

Section 1001

Line 18

Generally, gain or loss may be recognized by Nationstar shareholders for U.S. federal income tax purposes on the receipt of the WMIH shares and/or cash in the Merger, including any fractional shares of WMIH common stock settled in cash.

Line 19

The Merger was effective on July 31, 2018, which is therefore the relevant date for purposes of determining tax basis and related information. The corresponding tax year is the year of each holder of Nationstar common stock that includes July 31, 2018.