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				2 Issuer's employer identification number (EIN)	
Ditech Holding Corpor		13-3950486			
3 Name of contact for additional in	elephone No. of contact		5 Email address of contact		
~ .1.! - ~1.1		1 000	T (1 )		
Cynthia J. Glad  6 Number and street (or P.O. box	1-293-5613		cynthia.glad@ditech.com		
6 Number and street (or P.O. box	ii maii is not delive	erea to stree	et address) of contact	7 City, town, or post office, state, and ZIP code of contact	
1100 Virginia Drive,	Cuite 100			Fort Washington, PA 19034	
8 Date of action	barce 100	Fore Washington, FA 19094			
			ification and description	and issued new Preferred and Common Stock	
February 9, 2018		LAISTI	ing Common stock cancened	and issued new i referred and common stock	
	Serial number(s)	)	12 Ticker symbol	13 Account number(s)	
			WAC, changed to		
	I/A		DHCP on 2/9/2018	N/A	
Part    Organizational Acti	<b>ion</b> Attach additi	ional state	ements if needed. See back	of form for additional questions.	
14 Describe the organizational ac	tion and, if applica	able, the da	ate of the action or the date aga	nst which shareholders' ownership is measured for	
the action ▶ See Attac	hed Stateme	ent			
<b>15</b> Describe the quantitative effective contractions are the contractions of the contraction of the contrac	ct of the organizat	ional action	n 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	Accacii	led Statement		
Describe the calculation of the valuation dates ► See At:	e change in basis tached Stat	and the d	data that supports the calculation	n, such as the market values of securities and the	
valuation dates   Ecc 11c	ederica bear	Comercia			
		_			

Statem	ent					<b>&gt;</b>	_ <u>5</u> E	Attached
<del>Juace</del> m	EIIC							
		G.						
8 Can	any resulting loss be	recognized? ▶ Se	ee Attached St	tatement				
9 Prov	ide anv other informa	ation necessary to in	nplement the adjustme	nt. such as the reportal	ole tax vear ▶	See	Attach	led Stater
9 Prov	ide any other informa	ation necessary to in	nplement the adjustme	nt, such as the reportal	ole tax year ▶	See	Attach	ed Stater
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Sign	Under penalties of perji	ury, I declare that I hav and complete. Declarat	re examined this return, ir ion of preparer (other than	ncluding accompanying s	schedules and s	statements, nich prepar	and to the left has any kr	best of my knowl nowledge.
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# Ditech Holding Corporation (fka Walter Investment Management Corporation) EIN: 13-3950486

Date of Action: February 9, 2018
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended, and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Exchange (as defined below) on the tax basis of the new notes and stock issued by Ditech Holding Corporation ("DHC") to holders of existing notes and stock of DHC in exchange therefor. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of holders. DHC does not provide tax advice to holders of its debt obligations. Holders should consult their own tax advisers regarding the particular tax consequences of the Exchange to them, including the applicability and effect of all U.S.

#### Form 8937, Line 10

federal, state and local tax laws.

The CUSIP number for the DHC (formally WIMC) Common Stock that was cancelled on February 9, 2018 ("Old DHC Stock") is 93317W102. The CUSIP number for the Mandatorily Convertible Preferred Stock of DHC subsequent to its emergence from bankruptcy that was issued on February 9, 2018 (the "New DHC Preferred Stock") is 25501G204 and the CUSIP number of the Common Stock issued on February 9, 2018 upon emergence (the "New Common Stock") is 25501G105.

The CUSIP numbers for the DHC debt obligations exchanged in the organizational action are as follows:

CUSIP Number	Security Description
93317WAC6	Surrendered Notes: 7.875% Senior Unsecured Notes due 2021 (Global Note)
93317WAB8	Surrendered Notes: 7.875% Senior Unsecured Notes due 2021 (144A)
U9312TAA5	Surrendered Notes: 7.875% Senior Unsecured Notes due 2021 (REGS)
93317WAA0	Surrendered Notes: 4.50% Convertible Senior Subordinated Notes due 2019
25501gAA3	New Notes: 9.0% Second Lien Notes due 2024

#### Form 8937, Line 14

On November 30, 2017, Walter Investment Management Corp. ("WIMC") filed a voluntary petition under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York to pursue its previously announced Prepackaged Chapter 11 Plan of Reorganization, dated November 6, 2017 (as proposed, the "Prepackaged Plan").

On February 9, 2018 (the "Effective Date"), the Prepackaged Plan became effective pursuant to its terms and the Company emerged from the Chapter 11 Case. Effective February 9, 2018, WIMC changed its name to Ditech Holding Corporation ("DHC" or the "Company")

On February 9, 2018, the Company exchanged shares of New DHC Preferred Stock, which convert to shares of common stock upon the occurrence of certain specified dates or events, for the cancellation and forgiveness of senior unsecured notes as well as a debt conversion (the "Allowed Senior Note Claim") The Company also exchanged shares of New DHC Common Stock and Warrants for the cancellation and forgiveness of certain general unsecured claims, convertible senior subordinated notes, (the "Allowed General Unsecured Claim"). Concurrently, all of the shares of Old DHC Stock were cancelled and extinguished and the holders of the Old DHC Stock also received New Common Stock and Warrants. The events that occurred on February 9, 2018 pursuant to the Bankruptcy Plan are cumulatively referred to herein as the "Transaction".

#### Form 8937, Line 15

As a result of the Transaction, each holder of a note or certain general unsecured claim exchanged its note or general unsecured claim for restructured debt and New DHC Preferred or New Common Stock respectively. The effect on each creditor will depend upon whether its claim is represented by a "security" for purposes of the reorganization provisions of the Tax Code. Creditors should consult their own tax advisors as to whether their claims are represented by securities.

This summary discusses the U.S. federal income tax consequences to holders of notes or certain general unsecured claims who are U.S. Holders and does not discuss tax consequences for those who are not U.S. Holders. The Transaction is intended to be treated as a tax "reorganization" for U.S. federal income tax purposes. The classification as a reorganization exchange generally serves to defer the recognition of any taxable gain or loss by the U.S. Holder. Nevertheless, even within an otherwise tax-free exchange, a U.S. Holder will have interest income to the extent of any exchange consideration allocable to accrued but unpaid interest not previously included in income. Accordingly, a U.S. Holder's aggregate tax basis in the consideration received (i.e., restructured debt, New DHC Preferred Stock, and New Common Stock, as the case may be) should be the same as the aggregate tax basis of the DHC debt obligations that were cancelled in exchange thereof, increased by any interest income recognized in the exchange.

#### Form 8937, Line 16

As described above, a U.S. Holder's aggregate tax basis in the consideration received (i.e., restructured debt, New DHC Preferred Stock, and New Common Stock, as the case may be) should be the same as the aggregate tax basis of the DHC debt obligations that were cancelled in exchange thereof, increased by any interest income recognized in the exchange.

#### Form 8937, Line 17

Applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based are as follows: IRC Sections 354, 358, 368

#### Form 8937, Line 18

Holders of notes or certain general unsecured claims should consult their tax advisors to determine the tax consequences of the Transaction to them.

As the transaction should be a non-taxable exchange, shareholders will not recognize a loss on the Transaction.

### Form 8937, Line 19

The Exchange was consummated on February 9, 2018. For a holder whose taxable year is the calendar year, the reportable tax year is 2018.