

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Sequential Brands Group, Inc. (f/k/a Singer Madeline Holdings, Inc.)		2 Issuer's employer identification number (EIN) 47-4452789	
3 Name of contact for additional information Ryan Dvorak		4 Telephone No. of contact 646-564-2588	5 Email address of contact rdvorak@sbq-ny.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 5 Bryant Park, 30th Floor		7 City, town, or post office, state, and Zip code of contact New York, NY 10018	
8 Date of action December 4, 2015		9 Classification and description Common stock of Sequential Brands Group, Inc. and Martha Stewart Living Omnimedia, Inc.	
10 CUSIP number 81734P107	11 Serial number(s)	12 Ticker symbol SQBG	13 Account number(s)

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 ▶ **On December 4, 2015, pursuant to the terms of the Agreement and Plan of Merger, dated June 22, 2015, Sequential Merger Sub, Inc. merged with and into Sequential Brands Group, Inc. ("Sequential"), with Sequential surviving as a wholly owned subsidiary of Singer Madeline Holdings, Inc. ("Holdings"), and Madeline Merger Sub, Inc. merged with and into Martha Stewart Living Omnimedia, Inc. ("MSLO"), with MSLO surviving as a wholly owned subsidiary of Holdings. Holdings was subsequently renamed "Sequential Brands Group, Inc." As a result of the two mergers, Sequential and MSLO became wholly owned subsidiaries of Holdings. Sequential stockholders received one share of Holdings common stock for each share of Sequential common stock they owned as of immediately prior to the Sequential merger. MSLO stockholders received either 0.6958 shares of Holdings common stock (together with cash in lieu of fractional shares) or \$6.15 in cash for each share of MSLO common stock they owned immediately prior to the MSLO merger.**

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 ▶ **The tax basis in the new Holdings stock a Sequential stockholder received will be equal to the tax basis of the Sequential common stock surrendered in exchange therefor. An MSLO stockholder that exchanged shares of its MSLO common stock for Holdings common stock will generally have a tax basis in the share of Holdings common stock received equal to the tax basis in the 1.4372 MSLO common stock surrendered in exchange therefor (except for the portion of any such basis allocable to a fractional share with respect to which cash was received). As a result, the MSLO stockholder would have a basis in the share of Holdings stock equal to its basis in the share of MSLO stock multiplied by 1.437194596.**

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 ▶

Each share of Holdings stock received by a Sequential stockholder was received in exchange for one share of Sequential stock.

Each share of Holdings stock received by an MSLO stockholder was received in exchange for one divided by 0.6958 (the number of shares of Holdings common stock received in exchange for a share of MSLO stock) or 1.4372 shares of MSLO stock.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 351 and 358 (and with respect to Sequential stockholders only, Sections 354 and 368) of the Internal Revenue Code of 1986, as amended.

Blank lines for providing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ No, except for cash received in lieu of fractional shares.

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 ▶ The mergers occurred on December 4, 2015. For stockholders whose taxable year is the calendar year, the reportable tax year is 2015.

The above information does not constitute tax advice. It does not address the tax consequences that may apply to any particular stockholder, and each stockholder is urged to consult its own tax advisor with respect to the tax consequences of the mergers.

Blank lines for providing any other necessary information.

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 ▶ 1/14/16

Print your name ▶ Gary Klein Title ▶ CFO

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.