

# AMENDED

Form **8937**  
 (December 2011)  
 Department of the Treasury  
 Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>Sabre Corporation (formerly known as Sovereign Holdings, Inc.)</b>		2 Issuer's employer identification number (EIN) <b>20-8647322</b>	
3 Name of contact for additional information <b>Andrew Speer</b>	4 Telephone No. of contact <b>(682) 605-1000</b>	5 Email address of contact <b>Andrew.Speer@sabre.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>3150 Sabre Drive</b>		7 City, town, or post office, state, and Zip code of contact <b>Southlake, TX, 76092</b>	
8 Date of action <b>12/31/2012</b>	9 Classification and description <b>Contribution of Common Stock in nonrecognition Exchange</b>		
10 CUSIP number <b>78573M104</b>	11 Serial number(s)	12 Ticker symbol <b>SABR</b>	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 ▶ **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 ▶

*Ronald A. Wettig*

Date ▶

1-29-2015

Print your name ▶ **Ronald A. Wettig**

Title ▶ **Assistant Treasurer**

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

# ADDITIONAL STATEMENT TO FORM 8937 REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

## CONTRIBUTION OF TVL COMMON, INC SHARES TO SOVEREIGN HOLDINGS, INC: DECEMBER 31, 2012

### PART II

14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholder's ownership is measured in the action.

On December 31, 2012, TVL Common, Inc. (TVL Common), a Delaware Corporation, merged under Delaware law with Sovereign Holdings Merger Co. LLC, a Delaware Limited Liability Company disregarded from its parent company, Sovereign Holdings, Inc.<sup>1</sup> (Sovereign Holdings), a Delaware Corporation, with TVL Common surviving as a wholly owned subsidiary of Sovereign Holdings, Inc. In the transaction, new common shares of Sovereign Holdings were issued to the preferred shareholders of TVL Common as consideration for all their shares of TVL Common stock. Specifically, under the terms of the exchange, each shareholder of TVL Common received 2.23 shares of Sovereign Holdings common stock in exchange for every 1,000 preferred shares of TVL Common.<sup>2</sup> No shares of Sovereign Holdings were issued to the shareholders of TVL Common with respect to their shares of common stock, as the common shares of TVL Common had no value at the time of the exchange. No cash or other property was received by the TVL Common shareholders. The transaction was intended to qualify as an exchange to which both IRC § 351 and IRC § 368(a)(1)(B) applied.

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.

TVL Common's shareholders recognized no gain or loss on the transaction. Each TVL Common shareholder's aggregate basis in its shares of newly issued Sovereign Holdings stock should equal such shareholder's aggregate basis in the TVL Common stock surrendered. A pro rata portion of the shares of Sovereign Holdings stock received in exchange for each preferred and common share of TVL Common surrendered was allocated based on the fair market value of such stock. At the time of the transaction, the shares of TVL Common preferred stock had an aggregate value of \$1,942,063 and the common shares of TVL Common had an aggregate value of \$0. Thus, all of the shares of Sovereign Holdings stock received in the exchange were allocated to the preferred shares of TVL Common. The terms of the exchange did not specify that shares of Sovereign Holdings stock were received in exchange for particular preferred shares of TVL Common.

The basis of each preferred share of TVL Common surrendered was allocated to each 0.00223 share of Sovereign Holdings stock received in a manner that reflected, to the greatest extent possible, that a share of Sovereign Holdings stock received (or fraction thereof) was received in respect of preferred shares of TVL Common that were acquired on the same date and at the same price. To the extent it was not possible to allocate basis in this manner, the basis of the shares of TVL Common stock surrendered was allocated to the allocable portions of the shares of Sovereign Holdings stock received in a manner that minimized the disparity in the holding periods of the surrendered shares of TVL

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<sup>1</sup> On January 13, 2014 Sovereign Holdings Inc. changed its legal name to Sabre Corporation.

<sup>2</sup> TVL Common had outstanding shares of preferred stock and common stock. Each class of stock was held proportionately by each of the shareholders of TVL Common.

Common stock whose basis was allocated to any particular share of Sovereign Holdings stock received. The shareholder may designate which Sovereign Holdings shares (or fraction thereof) were received in exchange for their preferred TVL Common shares.

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.

A pro rata portion of the shares of Sovereign Holdings stock received in exchange for each share of TVL Common preferred and common stock surrendered was allocated based on the fair market value of such stock. At the time of the transaction, the preferred shares of TVL Common had an aggregate value of \$1,942,063 and the common shares of TVL Common had an aggregate value of \$0. Thus, all of the shares of Sovereign Holdings stock received in the exchange were allocated to the TVL Common preferred stock.

The basis of each preferred share of TVL Common surrendered was allocated to a fraction equivalent to 0.00223 of a common share of Sovereign Holdings received in a manner that reflected, to the greatest extent possible, that a common share of Sovereign Holdings received (or fraction thereof) was received in respect of preferred shares of TVL Common that were acquired on the same date and at the same price. To the extent it was not possible to allocate basis in this manner, the basis of the preferred shares of TVL Common surrendered was allocated to the allocable portions of the common shares of Sovereign Holdings received in a manner that minimized the disparity in the holding periods of the surrendered preferred shares of TVL Common whose basis was allocated to any particular common share of Sovereign Holdings stock received.

17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based

1. IRC §351(a)
2. IRC §358(a) and (b)
3. IRC §368(a)(1)(B)

18. Can any resulting loss be recognized?

No loss can be recognized from the steps described above.

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

Reportable tax year: 2012

Form 8937 is being amended to correct the Issuer's employer identification number (EIN). The originally filed document inadvertently reported an incorrect issuer's EIN. The correct EIN for Sabre Corporation is correctly report in Part I, Line 2, as 20-8647322.