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

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part Reporting	ssuer		·						
1 Issuer's name		2 Issuer's employer identification number (EIN)							
Digirad Corporation		33-0145723							
3 Name of contact for add	ditional information	4 Telephone	e No. of contact	5 Email address of contact					
• Name of contact for acc		5 Email address of contact							
Digirad Investor Relations		IR@digirad.com							
6 Number and street (or P	.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact							
4049 Industrial Court				Suuranaa CA 20024					
1048 Industrial Court 8 Date of action		Suwanee, GA, 30024							
			·						
November 22, 2013		Cash Dist	ribution to Common Sh	nare holders					
10 CUSIP number	11 Serial number	s)	12 Ticker symbol	13 Account number(s)					
253827109 Part II Organization	nal Action Atta	ch additional	statements if needed	See back of form for additional questions.					
				date against which shareholders' ownership is measured for					
_				bution of \$0.05 per share to common stock shareholders					
of record on November 12,		,							
45 December 41 comments	: 6 6 4 - 6 4								
	_			ecurity in the hands of a U.S. taxpayer as an adjustment per					
				deficit in both current and accumulated earnings and % of the distribution is treated as a return of capital.					
				ny portion of the distribution in excess of the shareholder					
				n reasonable assumptions as of the date of filing this form.					
				ge its determination regarding the tax treatment of the					
distribution a revised form		-							
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	•			lculation, such as the market values of securities and the					
valuation dates ► <u>Dist</u>	ributions to share	olders to the	extent of the corporation	on's earnings and profits are reported as taxable dividends					
			<u> </u>	d. As the corporation had no positive current or					
accumulated earnings and	profits as compute	ed in accorda	nce with Section 312, n	o amount of the distribution was considered a taxable					
dividend under Section 30	dividend under Section 301(c)(1). As this distribution to the shareholders exceeds corporate current and accumulated earnings and profits,								
shareholders must apply the rules of Section 301(c) to determine if the excess distributions are a non-taxable return of basis									
under section 301(c)(2) or	if the distribution is	reported as	capital gain under Secti	ion 301(c)(3).					

Part	П	Organizational Action (continue	ed)		
		applicable Internal Revenue Code sect			
Sec. 30	01(c)(2), a distribution which is not a divide	nd shall be applied against and	reduce the adjusted tax basi	s of the stock.
40 0					
18 C	an an	y resulting loss be recognized? ► This	distribution would not create a	a loss.	
19 F	Provide	any other information necessary to imp	plement the adjustment, such as	the reportable tax year ▶ The a	idjustment to basis would be
		count in the tax year of the sharehold			
-					
		er penalties of perjury, I declare that I have e			
	belie	f, it is true, correct, and complete. Declaration	n of preparer (other than officer) is bas	sed on all information of which prepare	arer has any knowledge.
Sign					
Here	Signa	ature ▶		Date ▶	
	Print	your name ► A signed copy is maintai		Title ►	l leeve
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prep					self-employed
Use (Only	Firm's name			Firm's EIN ►
		⊢ FITTH S 200ress ►			I POODE DO

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